App. F. IX-4

Previous References

1928-29

~~193~~ .

(Law)

File No. ///-28

Serial Nos. /— 5

Later References

Law 198-42 (3-5)

P

247

General and Revenue Secretariat.

Serial Nos. June

Part B for June 1932

SUBJECT.

Sandal Oil adulteration Case

Scandal re defalcation case

General and Revenue Secretariat

App. F. III–2.

Secret File No 111 of 1922.

Serial No.	
1	Letter dated 7th April 1923 from D.G.P. requesting that the services of the Govt Adv may be engaged to conduct the prosecution in the above case posted to 18.4.23 at request. A.R's orders. "Put up draft letter to G.A. accordingly" 10 P.M. 8.4.23
2	Draft put up. Dop 8/4/23 3rd Member For approval D.M. 8/4 3. Ian 8/4/23 Agreed D.M. 8/4
2	To, A.R. Nagarajan Esqr Bar-at-Law Govt Adv: P 6010/ dated 8.4.23 requesting him to appear & conduct the prosecn & send in a report in due course. Copy to D.G.P P 6013/
5	Draft letter to Comptroller, as instructed by A.R. put up for issue "approval" Dop 15/4/23 Issue D.M. 15/4

WD 021—GPB—30,000—21-8-28

To The Comptroller

P 6117 / Dated 15.4.29

Requesting to cause the balance sheets of Essenfleen to be scrutinised by the Dy Compt.

Letter no 102/ dated 16.4.29 from Comptroller requesting that arrangements be made with the Essenfleen Company for making available the balance sheets in original for the past several years as well as Account books etc, to Mr K.R. Krishna Swami Iyengar.

7 Submitted

17.4.29

8 In favour of making necessary arrangements with him as at A as desired by the Comptr

D.M. 17/4

To interview & discuss with Comptr

9 Please put up draft of a letter to the Dir SOF asking him to arrange with the Essenfleen Products for making the orgl balance sheets available to the Dy Compt

17/4

C.V. 17/4

11 Issue Notice

19/4/29

19/4

To. The Asst. Supt.

No. D. 10832 & 20.4.29.

Request him to arrange with the Exemption Branch for making the original balance sheets etc of the Co. available to Mr K.K. Gupta for audit.

Copy to the Complt.

No. D. 10833 & 20.4.29.

12 Submit for perusal, after issue ~~Reply~~ Reply to para 11 above

18.22.4.29 Asst. Secy.)

1st Member)

23/4/29

23/4

13 May 23/4/29

24/4/29

24/4

14

This may now be returned to Lg

18.24.4.29 (Protection Br.)

Letter No. 6274b dated 1st May 1929 from
the Dir. S.P.T. forwarding copies of letter
from Messrs Hariyanne & Gandabeer
Sta. and the original balance sheets
of Examinee Products and in this letter
opine & advise that Mr Hariyanne is
agreeable to place copies before him if
desired, and requesting instructions
in the matter.

16 Encls duly noted.

16.2.5.29.

2/5

1st memo
Returned to DR

17 Copies may be obtained
and sent to Compter

17/5/29

16/5

18 draft returned.

18.17.5.29

17/5

Dft. for approval.

Draft to Comptroller put up as per instructions

MP
23/5/29

Issued
P. 23/5

Letter No: 639/P dt 25.5.29 to Comptroller issued

PP
29/5

I had already made
suppression the proper case with the
many strengthening by his evidence
which will be conclusive in many
points. Besides, his evidence is necessary
to prove some important documents
Again, the documents & letters
which are in the possession of Mrs
Rico have to be produced but as
court has copies available here
do not think an application on
initials of the parties concerned, and
are inadmissible in evidence. I had
already suggested that these documents
should be sent for as soon as
also been passed by yesterday.
I think Mrs Stevenson may be
called to prove his original docu
ments, and Mrs Rico also may
perhaps be called to send Mr &
Lankaw with Mrs Stevenson &
Indies. I do not propose to
go & Mavlankaw by legal means.

Sandal Oil Defalcation

The Director, Sandal Oil Factories, filed a formal complaint against Mr. Sitaramachar on 19t March 1929 on which the Police arrested the latter and started the investigation. A prelimi nary charge sheet has been placed before the City Magistrate, Mysore, who has called upon the police to produce the documents, xxxxxxx seized during the the search, on the 16th instant. He has further ordered that the trial must begin on the 18th inst. On account of the magnitude of the case and the mass of materials to be examined, the Police have not yet completed the investigation of the case and will, in all probability, apply for further time to complete the investigation.

In the meantime, the I.G.P. has made a reference to Government suggesting that Mr.Movlanke the London Agent, may be arranged to be sent for, to be examined as a prosecution witness in the case. The Government Advocate is also of the opinion that it is necessary to examine Mr. Movlanker as a Prosecution witness.

I am of opinion that Mr. Movlanker is th most important prosecution witness in the cas Some of the letters written by him and other material documents have to be proved by his evidence.

Essen Fleur in Coutts & Co consists of amounts realised by the sale of sandal oil only, and this point has to be proved by the evidence of Mr. Movlanker. Again, the four items included in the Police Charge Sheet have to be proved to have been drawn solely from the sandal oil funds and the best person to speak to it is Mr. Movlanker.

As regards the instructions said to have been given by Mr. Seetharamachar to Mr. Movlanker in London, the only witness who can speak to the point is Mr. Movlanker and nobody else. Besides a number of points may probably arise in the course of the trial of the case which can only be explained by Mr. Movlanker.

Mr. Madhava Rao is likely to reach London by the end of this month, and the course of action which Government have to take can only be decided after hearing from Mr. Madhava Rao who has to study the conditions on the spot before making a report in the matter. All these require time, and before Government can decide as to the course of action to be taken regarding Mr. Movlanker, there is nothing to prevent him from being examined as a witness in the prosecution case, provided he could be got here from London. On the evening on which Mr. Madhava Rao left for England, I had a talk with him on the subject and he also agreed that he had no objection to send for Mr. Movlanker and have him examined immediately. If Mr. Rice is instructed by cable to offer him passage money and to advise him to go over to India to give his evidence

case, Mr. Movlanker may, in all probability, agree to the proposal and give his evidence.

The next best man who can speak to the drafts on the sandal oil funds and other matters connected ~~wx~~ therewith is the accountant in Messrs. Coutts & Co., London. He will be an independent and disinterested witness and his evidence on this point will be conclusive. Eve if Mr. Movlanker cannot be secured, the evidenc of the Accountant of Messrs. Coutts & Co., is absolutely necessary, and hence instructions hav to be immediately sent to Mr. Rice to make arrangements to send both Mr. Movlanker and Accountant in Messrs. Coutts & Co., to India early as practicable.

As regards documents.-- It is understood that some important documents including the confidential correspondence between Mr. Seetharamachar and Mr. Movlanker and the Balance sheets of Essen fleur have been seized in London and are in the possession of Mr. Rice. Just now, the Deputy Comptroller sent word to me through his Superintendent that he also wants to see the original Balance Sheets of the Essen Fleur in order to ascertain whether all the statements made therein are true or false. It is said that Mr. Rice has been requested to send copies to India. But these copies cannot be produced to Court as they are inadmissible in evidence and the original documents alone have to be produced before courts under the law. It serves no useful purpose to allow the original documents

remain in London while they have to be produce before the Courts in Mysore, since the necessi of producing them in English courts has not ye arisen, and possibly may not also arise, unless Mr. Sitaramachar can be taken to England to prove them in the English courts. If these original documents are not made available, the question of civil and criminal liability shall have to be determined without the most relevant materials relating thereto and it may not be easy to support the case without the said documents. Under these circumstances, it appears to me that immediate arrangements have to be made to obtain the original documents from London. If necessary, Mr. Rice may be instructed to get them all photographed before sending them to India by way of precaution. I had a talk with Mr. Madhava Rao on this point also and he agreed to their immediate production in the Mysore Courts and suggested that certified copies may be sent to him after obtaining them from the court.

P. M.
15/4

the case before the Court, it appears to me that steps should be taken to secure the attendance of witnesses & the production of documents which are necessary for the case appearing fully. I agree that Mr Reid should be called to ~~assist~~ persuade Mr Mavlanker & the Accountant of Coutts to come over & give evidence — ~~at~~ costs being met by us — , and to send the required documents, keeping copies for use in England.

15/4/24

3) I agree with the 3rd member. I am not also acquainted with the full details -

15/4

CSS
16/4

16/4

(10) For the success of the criminal case against Sitaramachar, it is necessary to produce the best possible evidence, and Mavlanka and the Coutts' Accountant may therefore be sent for. I do not think it is proposed to require their attendance by any legal process. I am not sure if persuasion in the case of

Mavlankar will work as he has going concerns to manage in London and he may not therefore be willing to leave that place. If he is willing to come, there will be no difficulty. Messrs Coutts & Co. will, I think, agree to depute the accountant to give his evidence here. The expenses of bringing these two witnesses here and sending them back to London will be heavy and we shall have to bear them if their evidence is absolutely necessary for the case.

There is no objection to send for the originals of the documents now in the possession of Mr. Rice. Copies of the more important of these documents were received by the last mail and they may be examined, and Mr. Rice may be asked by cable to send the originals of such of them as are required for reference here.

Mule

16.4.29

General and Revenue Secretariat. | File No. | of 192

Serial No.

If Court Mar can they be examined on Commission. If Mahsa, their evidence is necessary & cannot be dispensed with their attendance may be secured through Mr Rice But before doing so it is well to ascertain through Mr Rice if they are willing & fair & decent

JM
17-4-19

(13) Draft cablegram to Mr Rice is submitted for approval

JM
18/4

3rd number

(14) Draft favours of sending the cablegram to Mr Rice immediately & returning the file.

JM
18/4

Copy secy with Camps as above secy is good to two others.

CABLEGRAM

To

H.D.Rice, Esq.

(15) In the case against Seetharamachar here prosecution requires evidence of Mavlankar and Coutts Accountant Stop. Government will be glad if they give ~~willing to~~ ~~bear passage money and~~ travelling expenses and other and costs stop. Please enquire whether Mavlankar willing and use your good offices in securing their assent. Stop Please send immediately the ~~one hundred and fifty~~ registered and numbered confidential documents in your possession and all original balance sheets of Essenfleur Stop. Cable reply.

Devsec.

(16) Issue + return to Mr Lees Leys
(This may be kept with Scott's
the DW Leys for perusal when)

(17) Seen, Chamberlain 18/4/29.

18/4/29

XF QE 114 LONDON 19 ETN 22

DEVSEC BANGALORE

AWDAZWIJAP RAFEBADFOB OMJDEULBUP AGONZIRTYG JARTOKRADZ EPHKETUGN -Y.ULBSAUBBEZ BYPIVFIOLM EPPOYPEKSO ROPBETYZIK MAVLANKAR VYSKO-NIFIZ GUZEDFIPMA WAUSTCAYZO PYJNOAPFYL MAHACOGGAD DAUGDEPPOY FIKLOTUGNY WIGEKATUSF IKTWERICE

(20) Legal Remembrancer with compliments for favour of opinion

20.2.29

20/4

(21) Do favour of perusal

D.M.
20/4

3rd Member

2nd Member

Devan

20/4/29

20/4 D.M. 20/4

Is it really necessary to get Mr Acland out? Marlaston is all right

20-4-29

(23) A draft cable of submission

D.M.
20/4

3rd Member

(24) Took kind of submission as arranged by 3rd Members. The Emperor has also requested to instruct Committee to pay trivelling charges of Marlaston on my Privy expedition.

D.M.

Forwarded with compliments - unofficially - to the Comptroller & Govt for favour of necessary action

N Ramunni Nair
Asst to Govt
CR
21/4

20 4 29

2) Seen and returned with compliments. It would be convenient if at least a Do. Court is sent to-day when we take on it to-day

S. Varadachariar
21/4.

(27) Do. sent today

Submitted for orders

22 4 29

1st Member

22/4/29

CR with compliments

No 3rd Minutes desires that he follow my cable should be sent by cable to him Rec

Please secure, if possible, Marlowars account books, &c, referred to in Saturday's cable, and send them by registered post

Dec 4, 22/4

Herc Secy with Comp

2d 1st Member

A cable was sent to Puerto Rico yesterday as noted in para 29

Submitted for perusal

D. M. Heath

by
24/4/29

only certified extracts will be obtained from Courts & Registrars
No Accountant will be appointed
now
Submitted with reference to para 2(b)

D. M.
24/4

Agreed

DMS
24-4-29

XP SA TO LONDON 23 ETN

DEVSEC BANGALORE

MAVLANKAR JAJAHJYTAM HIMYHAPBUG GIFOBHOKEF NUYIBBIENC

WEOPTATYCA OGHIHADBAS BAEPSFIKEO JUMAGR

N. Madhavarau,

Care Coutts, Westrand,

London.

Your cablegram twenty-seventh Mavlankars presence absolutely necessary. stop May start seventh proximo as arranged. stop No objection Rice managing Mavlankars business. stop Presume Rice has sent by mail all original documents.

Devsec.

via. I.R.F.

Office- Secretary to Govt., Dev. Dept.
Fair copy
20/4

7 Manekawaran
Co Conbts

Your cablegram twenty seventh
Mavlankars presence absolutely
necessary stop May start 7th
prox as arranged stop no
objection Rice managing Mavlankars
business stop. Presume ~~you have~~ Rice has sent
by mail all original documents Dewsec Ksone

29/4/29

Learned yesterday morning
announcing proceed indebtedness
needs as his attorney in
managing his own business
each should prefer word

Express.

A. F. D.

Class Prefix } _____ Code _____

INDIAN POSTS AND TELEGRAPHS DEPARTMENT.

~~DEFERRED~~ FOREIGN TELEGRAM.

No.

Space for Postage Stamps.

The Stamps must be affixed by the Sender and must not overlap. Any Stamp for which there is not room here should be affixed at the back of this form.

Stamps cut, torn or defaced are not accepted.

Office of Origin, Date, Route and Service Instructions.	Words.	H. M.
		Sent at _____
	Charge. Rs. A	To _____
Nothing to be written by the Sender above this line.		By _____

Special instructions by Sender about "Route," "Reply Paid," etc. (*See* Rule 10 on reverse.)

TO { LC——
N. Madhavarau,
Care Coutts, Westrand,
Londor

Your cablegram twenty-seventh Mavlankars presence absolutely necessary stop May start seventh proximo as arranged. stop No objection Rice managing Mavlankars business. stop Presume Rice has sent by mail all original documents.

FROM { Devsec.

1. Neither the Director-General nor any Telegraph Company or Foreign Government by whom the telegram is or would, in the ordinary course of the telegraphic service, be forwarded, shall be liable to make compensation for any loss, injury or damage arising or resulting from non-transmission, or non-delivery of the telegram, or delay, or error, or omission in the transmission or delivery thereof, through whatever cause such non-transmission, non-delivery, delay, error or omission shall have occurred.

2. The rate is half that charged for ordinary Foreign telegrams.

3. Deferred Foreign telegrams are only transmitted after Foreign and Inland Private and Press telegrams. Those which have not reached their destination within a period of 24 hours from the time of handing in are transmitted in turn with telegrams charged for at the full rate.

4. The text of Deferred Foreign telegrams must be entirely in plain language and must not contain groups of signs of punctuation. Figures, commercial marks and abbreviated expressions are accepted and counted as one word for each five figures or letters which they contain *plus* one word for any excess. Registered or abbreviated addresses may be used in the text of Deferred telegrams if it is clear from the context that they are telegraphic addresses. Telegrams without text are not admitted.

5. Deferred Foreign telegrams must be written in French or in one of the languages of the country of origin or of destination which have been declared by the Administrations concerned to be admissible as plain language in international telegrams. In India, the languages authorized are English, French and Portuguese. According as the language employed is, (1) French, (2) a language of the country of origin, or (3) a language of the country of destination, the supplementary instruction, LCF., LCO., or LCD., as the case may be, should be inserted before the address. This instruction is counted and charged for as one word.

6. The use of two or more languages in the same telegram is not allowed.

7. The wording of the address and signature of telegrams is governed by the rules in force for ordinary Foreign telegrams.

8. The sender must sign at the time of handing in a declaration to the effect that the text of the telegram is entirely in plain language and that it does not bear any meaning other than that which appears on the face of it, and must state the language used.

9. The Telegraph Administrations reserve the right to refuse at the reduced rate any telegram which, in their opinion, is not in accordance with the foregoing conditions.

10. If the sender of a Deferred Foreign telegram wishes to prepay a reply or a certain number of words at the *Deferred* rate, the number to be announced in the telegram must invariably be that at the *full* rate, *e.g.*, if he wishes to prepay a reply of 6 words at the *Deferred* rate the indication in the telegram must be "R. P. 3" and the addressee will be able to send a reply of either three words by the full rate service or six words by the half rate service. The indication "R. P. 3" will, however, be charged as one word at the half rate. It will not be possible for an odd number of words, such as, 5, 7, 9, 11, etc., to be prepaid at the *Deferred* rate, as the half of these numbers will bring in the fraction of a which cannot be notified in the Service Instructions. Replies at the *Deferred* rate can only be prepaid on an even number of words, such as 6, 8, 10, 12, etc.

NOTICE.

May a cablegram be sent as
noted by K. R. ?

1st Member

29 4 29

I think so, in view of
legal advice. No objection
Mr. Rice acting as Mavlankar
attorney. Please Submit
Dewan before Sending Cable

29 4 29

29 4 29

DEVSEC BANGALORE

MAVLANKAR STARTING AS ARRANGED

ORIGINAL DOCUMENTS AND CERTIFIED
copies
COPES BANK ACCOUNT DESPATCHED

MADHAVARAO

MS 14/40 208

This form must accompany any enquiry respecting this telegram.

MGIPAh.—4-9-26.

In connection with the sandal oil frauds case. I think it is very necessary that, if possible, Mr. Mavlanker should be got out from London and examined as a witness in the criminal cases. No doubt his evidence would be liable to be impeached as that of an accomplice but as much corroborative documentary evidence has been obtained I think his testimony will be invaluable. I request that necessary action may be taken to this end.

Yours sincerely

To

P.Mahadevayya,Esq.,B.A.,B.L.,
Legal Remembrancer and Secretary to
Government, Law Department,
B a n g a l o r e.

4521 9 28 28

OFFICE OF THE
INSPECTOR-GENERAL OF POLICE IN MYSORE.

Law III-28-1

Confidential

Bangalore, 7th April 192

Dear Mr. Mahadevayya,

I understand that the Police placed a preliminary charge sheet before the City Magistrate, Mysore, in the sandal oil frauds case - against Mr. Seetharama char. The defence have raised a point of jurisdiction and for a decision on this question the case has been posted to the 18th inst. In view of the importance of the case and the complicated questions of law to be raised in the trial I request that you will kindly obtain the orders of Government for engaging the services of the Government Advocate to conduct the prosecution in the case. He must appear in Mysore on the 18th inst. I consider this very necessary.

Yours sincerely

Confidential No. 11 Gen

To

A. R. nageswara Rao Esq B.
Govt Advocate
Bangalore

Sir,

I am directed to requ
you to appear for and conde
the prosecution of the Sandal o
fraud case against mr
Seetharamachar in which
preliminary charge sheet
has been placed by the Police
before the City Magistrate
Mysore. The defence has
raised a point of jurisdict
and the case is posted t

~~Counsel~~ for arguments on the question.

I report of ~~the~~ ~~times~~ ~~the~~ in the progress of the case as may kindly be furnished ~~to me~~ in due Course.

I have ~~the~~ ~~honour~~

D.-8/14

Legal Remr
& Secy to Govt

6013/ Jmp / 8/14

~~Copy~~ Copy to Sr. P.P. with ~~the~~ above reference to his letter of even date with instant

To

The Comptroller to Govt

Bangalore

Sir,

In connection with the Sandal oil defalcations I am to request you to cause all the balance sheets of the Essential Products Ltd to be thoroughly scrutinised by the Audit officers (Deputy Comptroller Mr. K. A. Krishnaswamy Iyengar), with a view to find whether the statements made therein are all true & correct & whether there are any incorrect & false statements in the balance sheets.

The matter may kindly

Marked as very urgent.

I have etc

P. Mc/4

Legal Rr & Socio-Serv.
Law Dept

BOP
15/1

Confidential & Immediate.

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

No. 102/11

Bangalore, dated 16th April 1929

4682
MP Law III-

From

S. SHAMANNA, Esq., B.A.,
Comptroller to the Government of
His Highness the Maharaja of Mysore,
BANGALORE.

To

P. Mahadevayya, Esq., B.A.,B.L.,
Legal Remembrancer, and
Secretary to Govt., Law Department,
Bangalore.

Sir,

With reference to your letter No. P 6117/Law 111-28-3 dated 15th April 1929 asking me to cause all the balance sheets of the Essenfleur Products Ltd. to be thoroughly scrutinised by Mr. K. R. Krishnasawmi Iyengar, Deputy -- Comptroller "with a view to find out whether the statements made therein are all true and correct" etc., I have the -- honor to state that the original balance sheets of the - - company for the past several years as well as the Account books and other records such as certified stock sheets are required for the above purpose and to request that -- arrangements may be kindly made with the company for making them available to Mr. Krishnasawmy Iyengar. It will be -- seen from the agreement with the company that the right of inspection of the books, accounts etc. of the Company by the Director of Sandal Oil Factories is limited to those pertaining to Sandal oil sales only and as such there may be - - difficulty in getting at the books and records relating to other transactions of the Company and verifying their - - periodical balance sheets.

I have the honor to be,
Sir,
Your most obedient servant,

V. Shamanna
Comptroller.

To

The Dir S.D.F.

Dear Sir,

I am directed to forward herewith acpy. letter no. 102 Spl. dtd 6th 1929 from the Examiner Govt. of India forwarding the legal Remembrancer and to request you to get as to arrange the Examiners Products for making the original valuation sheets &c. of the available to Mr. K.R.L. for purposes of audit.

General and Revenue Secretariat,

Bangalore, 22nd March 192 9.

Dear Sir.

It has been decided to secure the presence of Mr, K.B. Mavlankar from London in connection with the case against Mr, B.Sitaramachar of the Essenflou Products Ltd., Mysore. I am directed to request you to issue instructions to Messrs, Coutts & Co., by cable to pay travelling charges to Mr,Mavlankar on Mr. Rice's requisition.

Yours Sincerely,

22 4 29

S. Shamanna, Esq., B.A.,
Comptroller to Government.

GOVERNMENT OF MYSORE

ADDRESS FOR TELEGRAMS
SANDAL
BANGALORE

CODE USED: "BENTLEY'S"

SANDALWOOD OIL FACTORY
SANKEY'S LODGE

Bangalore, 29th April 19 29.

No. 6746
Enc. 2

Dear Sir,

With reference to your D.O. letter No. D.10832/S.O.F.59-28-1 dated the 19/20th of April 1929, I enclose extracts of two letters sent to me in reply to my request to the Directors of the Essenfleur Products, Ltd., to place the original Balance Sheets, etc., of the company before Mr. K.R. Krishnaswami Iyengar in accordance with the instructions of Government. Both the Directors state that the original ~~Original~~ Balance Sheets are in the hands of the Police and Mr. M. Hariyanna is agreeable to place copies before me if I so desire. I await the instructions of Government.

Yours sincerely,

Ramgamatha Rao Sahib

Bangalore City,

29th April 1929.

To

The Director,

Sandalwood Oil Factory,

Bangalore.

Dear Sir,

Ref: Your letter No.6678 of 25-4-29.

With reference to your letter I beg to bring to your notice that according to my information all the papers and books of the Essenfleur Products, Ltd., are seized by the Police. Therefore I think the balance sheets referred to should be with the Police. I have got the balance sheets sent to me from time to time, the copies of which I will send to you if you so desire. Kindly let me know if you require the copies.

x x x

Yours faithfully,

(Sd) M. Hariyanna.

Director.

Bangalore City,

28th April 1929.

Dear Sir,

Your D.O. No. 6678 dated 25th instant was delivered to me yesterday, i.e., 27th instant. It is really a surprise that the Government asking me for the original Balance sheet of Essenfleur Products, Ltd. You are well aware that the office of the company was located in Mysore and managed by Mr. Sitaramachar. As far as my information goes the whole papers, books, correspondence, etc., connected with this company and other allied companies have been taken away by the Police since the arrest of Mr. Sitaramachar. Hence it is for you to apply to the Police.

Yours sincerely,

(Sd) B.K. Garudachar.

To,

C. Ranganatha Rao Sahib, Esq., B.A., B.L.,
Director, Sandal Oil Factory.

C O P Y.

Director.

Dear Sir

With reference to your office memo No. 674 dated 1st May 1929. Kindly note that Mr. M. Harrysamy is agreeable to furnish us with the copy of Madame Ahmad's Exemption Order. Kindly do the needful in this procedure and regularising matter. I am directed to request you to do us the good as to obtain copy of the balance sheet from

Section Laws

File No. 111-28

Serial No. 5

Diary No. of letter replied to.....

No. 639/P

Confidential and Immediate

General and Revenue Secretariat

( )

the 192

To

The Comptroller to Govt.

Bangalore

Date of issue 25.5.24

Sir,

Signed by M. P. Madaiah

With reference to your lr. No. 102/Spl. dated 16 th April 1924 regarding the Scrutiny of the balance sheets of M/s. Essenflavor Products Ltd, I am directed to forward herewith the three balance sheets (in original) as noted in the margin and to request you to kindly cause them to be thoroughly Scrutinised

1) for the year ending 30th Sept 1924, 1925 & 1926

List of enclosures.....

Copied by.....

offices and a report made to me very early as to whether the statements made therein are all true and correct or whether they contain any incorrect or false statements.

I am to state that the account books or other records that may be required for the purpose of scrutiny by Sri Krishnaswami Iyengar may be had by him direct from the District Supt of Police, Mysore.

Sandal oil
Case Law 1119 28

Office of the
Additional Dist. Magistrate,
Dated, Mysore, the 17th Sept. 192[illegible]

T.G.Rama Iyer, Esq., B.A.,
Additional District Magistrate,
M y s o r e.

To
P 21/9

P.Mahadeviah, Esq., B.A., B.L.,
Secretary to Government,
Law Departments, Bangalore.

Sir,

I have the honour to forward herewith a copy of the judgment in C.C. No. 1/1928-29 on the file of this Court (Government Vs. Mr.B.Sitharamachar) for favour of information.

I have the honour to be,
Sir,
Your most obedient servant,

Additional District Magistra
M y s o r e.

Present:- T.G.Rama Iyer, Esq., B.A.,
Additional District Magistrate.

Criminal Case No.1/1928-29

Complainant Vs. Accused.

Government Mr.B.Sitharamachar

Offence under Section 409 I.P.C.

JUDGMENT.

The facts of this case are briefly the follow-

The Director of Sandal Oil factories in Mysore Mr.Y.Narasinga Rao P.W.1 preferred a complaint Ext.P.50 to the Inspector General of Police in Mysore for investigation into the defalcation of sandal oil collections by Mr.B.Sitharamachar, Managing Director of the Essential Products Co.Ltd. Mysore who were the agents of the Mysore Government for the sale of sandal oil. The Inspector General of Police referred this complaint to the District Superintendent of Police Mysore (P.W. Mr.C.M.H.Ramjodha Singh) for investigation. After a very prompt intelligent and careful investigation he placed a charge sheet before the City Magistrate of Mysore against Mr.B.Sitharamachar for the offence under Section 409 I.P.C. in respect of a sum of Rs 7046-12-7 alleged to have been defalcated by him during the period of six months from the 1st January 1925 to the 30th June 1925.

This case is probably the most important of its kind tried in the Criminal Courts of this State for many years past. It is one of vital importance to business men in view of the issues regarding mercantile law and usage.

It is also unique in certain respects namely in respect of the long period of the fraud extending to about six years the magnitude of the alleged total loss to Government which is said to extend to about £ 60,000 and tothe very high standing in the Commercial world of the two persons most deeply concerned in the fraud namely Mr.Sitharamachar, the Managing Director of the several concerns here and the approver accomplice Mr.K.S.Mavlankar who described himself in Ext.P.219 as the one Indian man worth knowing in London.

Brief Outlines of the fraud:-

In view of the large volume of documentary evidence in the case comprising well over a thousand exhibits and the length of the period covered by the similar transactions adduced in evidence in the case it would be convenient to have at the very outset a brief general survey of the course of the fraud. From the very commencement of the agency the Kasenflour Products Co. was in serious financial troubles vide Exhibit P.344 and was occasionally falling back on the sandal oil moneys due to Government for its financial requirements. This Company as well as its allied concerns made very heavy overdrafts on the Mysore Bank which had accummulated to the tune of several lakhs of rupees by the middle of the calendar year 1925 Exts.P.508, P.509to P.508. There was agitation of the share holders of the Bank and some of the Directors of the Mysore Bank - who were also Directors of these xxxxxx Companies had to borrow 4 lakhs of rupees from Mr.Gokuldas of Madras to discharge a good portion of the loans due to the Mysore Bank. The Mysore Bank put heavy pressure upon these concerns (P.144) for repayment of loans. These Companies had therefore - to find money to pay interest and balance of debt due to the Bank, to pay the interest on the loan obtained from - Mr.Gokuldas and also to meet the losses of xxxxxxxxxx their working and thus crop on a precarious existence. Thus we find during the period 1st January 1923 to 30th June

large sums of sandal oil moneys payable to Government being remitted instead to the Essenflour Products Co its allied concerns as there was no other source for financial accommodation. By December 1926 the amount of sandal oil collections not credited to Government but appropriated by these Companies amounted to about £ 10.000 Ext.P.519 and P.520 in addition to two sums of £ 5220 and £ 6101-18-9 similarly utilised in 1923 and 1924. The former was set off against commission subsequently earned and the latter partly recouped by a remittance from Mysore There was little hope of recouping this large sum of £ 10,000. In addition, a very large sum of nearly £ 6000 was also due to Mavlankar in respect of essential oils and other transactions at the end of September 1926 (P.522). What is worse, the Essenflour Products Co. stood in need of further accommodation from the sandal oil funds as shown by the subsequent drafts on Mavlankar for which there was very little stock in London after December 1926. These circumstances rendered Mavlankar an indispensable ally of the Essenflour Products Co. indispensable to conceal the previous frauds and to continue the frauds and indispensable in view of the helplessness of the Essenflour Products Co. to pay him the money due to him. By this time, the course of dealings between the accused and Mavlankar and the methods adopted by the accused to appropriate sandal oil moneys clandestinely in favour of the Essenflour Co. had given him a good training in the fraud and Mr.Mavlankar began reserving to the fraud for his own benefit. - - - Mr.Bilimoria found him out but having utilised him as an accomplice for the frauds in favour of Essenflour could not break with him but could only make pathetic and - - ineffectual appeals not to drive him to a most desperate position vide Ext.P.523. In spite of such appeals - Mr.Mavlankar appropriated a large sum for his own use Ext.P.218 with a view to prevent exposure of the mis-

misappropriation of sandal oil funds by the Kesenflour Products Co. which was the one continued fear of Mr.Sitharamachar up to the very end, he had in his turn ~~w~~ the frauds of Mr.Mavlankar concealed. The sandal oil funds could not long withstand the heavy leakage in two channels to the Kesenflour Products Co. and to Mr.Mavlanka Matters soon came to a head.

The only possible way of screening these - defalcations was to show these amounts as arrears outstand with customers. So long as the arrears stood within credible limits the accused went on resisting the pressur of the Director to expedite collections by threats of shortage of business. When the arrears began to swell the Director became restive and continued to send a stream of reminders and finally asked for a certified list of - arrears. In the meantime the accused resorted to certain methods of concealing the fraud . Collections from - subsequent sales were utilised to adjust the arrears of previous sales recovered and wrongfully utilised. The - proceeds of sandal oil sales in America were utilised to reduce the deficit in London by lump-sum credits towards - arrears. The sandal oil collections were also temporarily inflated by drawing drafts on Mavlankar, discounting them in the Canara Bank, remitting these proceeds by telegraph to pay off sandal oil dues and withdrawing the same amounts ~~xxxxxx~~ ~~xxxxxxxx~~ after three or four months from sandal oil collections to meet the drafts on maturity. These were after all temporary expedients of shifting the deficit from one item to another and from one place to - another which failed because Kesenflour could not recoup the amounts utilised and Mr.Mavlankar went on misappropriat money ~~xxx~~ thus adding to the deficit caused by Kesenflour Co.'s appropriations.

to falsify the deliveries i.e. shew the sales of oil to be less than real and credit the proceeds of undisclosed sales towards arrears Ext.P.524. Finally in December 1928 Mr.Parthasarathi audited the accounts of Mr.Mavlankar. He admitted the entire fraud in spite of the dissuasive telegrams of the accused Exh.P594(d). Mr.Mavlankar resorted to another expedient to save himself. He wrote to the Director that if precipitate action was not taken against him the money could be realised from his assets and that the only chance of getting the money back from him lay in not interfering with his credit Exh.D.215 and D.216. As the day of exposure was approaching Messrs. Sitharamachar and Mavlankar wrote several confidential letters to each other These letters also form a unique feature of this case. This in brief is the history of the whole course of the fraud of which items in the charge represent a part. The evidence on all these points will be discussed in detail in the course of this judgment.

We are not directly concerned x in this case with the misappropriations of Mavlankar for his own benefit as they are foreign to the charge. They can be relevant only to prove the accused's dishonesty in screening the frauds of Mavlankar. Mavlankar's own delineation of his character in respect of the sandal oil frauds is that of " a black sheep in all my glorious family and a disgrace to my country" Ext.D6 He wrote in Exh.D.218 to Mr.Sitharamachar "I deserve to be cut into pieces or publicly hanged either in my own Native town or at Mysore or Bangalore." But it is important that the - unenviable character of the accomplice should not mislead us in considering the incriminent dishonesty of the accused as appearing from his own acts and writings.

the sale of the sandal oil manufactured in the factories in Bangalore and Mysore. On the 29th May 1922 Mr.M.L.Vardhamania, Governing Director of the Essenflour Products Co.Ltd. Mysore made certain proposals to the Mysore Government in his letter marked Exhibit P.1 for the grant of the sandal oil agency to the Essenflour Products Co. These proposals embodied among other conditions that the agents should render true and complete monthly accounts of stock of oil and of sales and realisations and that the agents should be bound to credit every month the full realisations of the preceding month. In the Revenue Secretary's letter dated the 6th July 1923 marked Exh.P.2 the orders of Government were communicated to Mr.Vardhamania generally accepting the offer and appointing the Essenflour Products Co. as agents for the sale of sandal oil pending the settlement of the precise terms of the agreement to be executed by the agents. Exh. P.2 to P4 relate to the consequential arrangements for the transfer of the unsold stock from Messrs. Shiffon & Sons to the Essenflour Products Co. on 1-9-23. Mr.R.Sitharamachar went to London in August 1923, took charge of the stores and removed them to the London office of the Essenflour Co. and made arrangements for carrying on the agency Exh.P.4. This transfer of agency synchronised with the appointment of Mr.Y.Narasinga Rao as Director of Sandal oil factories in succession to Sir Alfred Chatterton. All these facts have been deposed to by P.W.1 Mr.Y.Narasinga Rao.

Mr.R.Sitharamachar stayed in London for a month from the 20th September to the 21st October 1923 in connection with sandal oil business. He went to America at the end of the year and returned in February 1924. During the period of his stay in London he was practically in charge of the business there (Vide Exh P.4b, P.73 and P.33c).

The transactions adduced in evidence in this case refer to the agent Company and its allied concerns and it is therefore necessary to understand their relationship to one another. The Mysore Development Syndicate is an unregistered partnership Company formed in 1918 with nine partners including the late Sowcar M.L.Vardhamania. - - Mr.B.Sitharamachar, Mr.B.K.Garudachar, Mr.M.Hariyanna ar Mr.Sajjan Rao The Mysore Development Syndicate was the parent concern that floated two other Companies namely the Essenflour Products Co.Ltd. and the Mysore Asbestos Co.Ltd. These two latter were registered joint stock companies. The share holders of these two companies were the same nine persons mentioned above and four others. The Directors of these two companies were Messrs. Vardhamania, Sitharamachar, Garudachar and Hariyanna. Of these Mr.B.Sitharamachar, ~~Garudachar~~ was the Managing Director of these two companies and he was also managing the affairs of the Mysore Development Syndicate also. On 26-9-23 Mr.B.Sitharamachar, Managing Director of the Essenflour Products Co. Ltd. ~~Exh.P.68(a)~~ was authorised to sign cheques on behalf of the Essenflour Products Co.Ltd.Exh.P.68(d). He was also authorised on the 5th December 1923 to operate on the Essenflour sandal oil account with Messrs Coutts & Co

Their financial inter-relationship.

All these companies were losing concerns and none of them ever declared a dividend. The only purpose they served was to provide emoluments for their staff including the Managing Director. The Essenflour Products Co. had an authorised capital of two lakhs of rupees but it had liabilities to the extent of about 5 lakhs on the 30th June 1925 vide Exh.P.141. The Mysore Asbestos Co. also had very heavy liabilities Exh.P.139. The share-holde of these two companies were common, the directors were

ne 30th June 1926 the Mysore Asbestos Co. owed the ssenflour Products Co. a sum of Rs 51,495-4-11 vide xh.P.669 page 50. The course of monetary dealings etween the companies was one of free intermingling of unds as if one were only a department of the other. The eceipts due to any one concern used to be received at ny other mutual adjustments being made at the end of the ear. A loan of four lakhs of rupees obtained from - r.Gokuldas to discharge the several liabilities of these wo companies to the Mysore Bank was entered in th sbestos company's account and thence distributed to th ther concerns Exh.P.148 & 149(a). Similarly the interes ue on the entire loan amount was paid by the Essenflour roducts Co. in the first instance and then adjusted at he end of the year between the accounts of the two ompanies Exh.P.153(b) & (c). The call amount due to he Essenflour Products Co. from Mr.Vardhamania and anothe hare-holder was treated as a loan from the Essenflour roducts Co. to the sbestos Co. Exh.P.152 page 98 and .669 page 44. The call-amount due by Mr.Hariyanna to he Mysore sbestos Co. was received and credited in the senflour Co.Exh.P154(p).

The one important point with which we are - mmediately concerned in this case is the utilisation of anual oil collections as a similar resource promiscuously rawn and utilised for the several companies according to heir financial exigencies. Like other monies above - eferred to sandal oil moneys used to be received in any oncern and at the end of the year treated as lent by the senflour Co. to the other concerns. This will be clear rom the disbursements made out of the remittances - - eceived from sandal oil funds. Xx A sum of £ 2000 was ir n for in the name of the sbestos Co. on 3-6-26 xh.P.182 when there was no money to the credit of the -

the principal and agent to whom the agent is liable in damages. In 20 Bombay 633 & 12 Madras Law Journal 375 it has been held that the measure of damages is the actual loss which the principal has sustained and not the difference between the price realised and the minimum price. Thus the restriction about minimum price does not from improving the legal status of the consignee to the principal only confirms status to be one of an agent whose discretion is restricted in respect of the price. In Katiar's treatise on Agency this principle is stated as follows on the basis of the decisions in Exparte Bright L.R. 10 Ch. 566. Re Chesebrough Exparte Blackburn L.R.12 Eq. 358 and Babriel Vs. Churchill 1 K.B.499.

"Where the consignment is to receive the property of the consignor until it is sold and the consignee is directed not to sell below a certain price and to render account of sale to the consignor from time to time the transaction is one of agency and not sale." In 51 Ind. cases 273 it was held that where is no question of profit or loss to the agent in any sense and his only remuneration is commission than he is an agent and not an independent contractor.

Clause 10 of the agreement again places a restriction on the credit to be allowed to buyers at a maximum of six months and makes the agent a surety for the moneys due from the buyers for the oil sold to them on credit. It is within the rights of a principal under Section 211 Indian Contract Act to restrict the period of credit to x be allowed to buyers and such a restriction is binding on the agent as it is lawful under Section 211 Indian Contract Act.

It is not repugnant to the legal relationship of principal and agent to cast a responsibility on the agent for bad debts. That only makes the agent what is known in law as 'Del Credere agent.' In Bowstead on Agency a delcredere agent is defined in art.3 as an agent who guarantees to the principal the payment of moneys due on contracts between the agent and third persons. The distinction between Delcredere

agent and purchaser is clearly brought out in the two leading English cases on the point to which I have been referred in the course of the arguments. I shall enter here only two brief extracts which will explain the distinction. In Exparte White in re Neville Law Reports 6 Chancery page 398 His Lordship said

"If he (consignee) was entitled to alter the goods, to manipulate them, to sell them at ~~x~~ any price that he thought fit after they had been so manipulated and was still only liable to pay for them at a price fixed beforehand without any reference to the price at which he had sold them then x x x it seems to me impossible to say that the produce of the goods sold was the money of the consignors.

It will be obvious that in the agreement Exh.P.14 there is not a single circumstance analoguous to those so clearly and concisely expressed by His Lordship as repugnant to the legal relationship of principal and agent. On the other hand in the case Exparte Bright In re Smith Law Reports 9 Chancery 570 their Lordships said

"In the first place it is to be noticed that the debtors guarantee all accounts, that is, the agents are to be liable for the purchasers of the goods paying the money so that the commission is what is called a 'delcredere' commission. But it is wholly inconsistent with the notion that the debtors (agents) were the real purchasers, for then they would be guaranteeing themselves; they would be personally liable to pay the purchasers and what would be the use of guaranteeing payment by themselves. This shews x what the real relation between them was."

This is on all fours with the present agreement Exh.P.14 and the fact that the agents took the responsibility for bad debts only proves beyond doubt that the legal relationship between the consignor and consignee in this case is that of principal and agent.

In this connection the following Indian cases have been brought to my notice on behalf of the defence. The facts of those cases differ from this case in respect of materia features affecting the issue and they do not in my humble opinion throw light on the point at issue here. In 19 Indian ca se 145, referred to a case 'where money was advanced to the accused on the undertaking that he should buy paddy at what rate he could and sell to the advancing firm at the market-rate on the day of delivery. This was held by a majority of the Full Bench of the Lower Burma Chief Court be neither an agency nor a trust. 24 Indian cases 335 referred to a case where the broker agreed to accept payment for the paddy at the current market-rate whether the same shall be higher or lower than the rate at which he purchased the paddy. In these two cases the broker was to have the entire risk & profit due to fluctuations in the market value and that is a distinct characteristic which distinguishes sal from an agency and that in that respect the case before me is altogether different because the profit or risk of - - - - fluctuations goes to the principal namely the Government. 21 Indian cases 323 referred to a case where the consignee was debited with a fixed price on the issue of the consignment and interest was also charged on the price from the date of consignment. The consignment was to be considered as the property of the consignor until it was sold. In that case two Judges held it created the relationship of buyer and seller throughout. Justice Wallis however held it to be a case of conditional sale, the legal relationship being considered to b that of principal and agent up to the sale which transformed transferred t relationship of principal and agent into one of seller and buyer. The circumstance that led to two of the learned Judges holding that it was an absolute sale from the beginnir and to the third Judge holding that it was a conditional sale was that the price was fixed and debited to the consignee on the date of consignment and that interest was charged from th

agency, no price was fixed beforehand but only a of the price which is not determined until the sale was effected . The agents are not debited with any price until the oil was actually sold. The entire risk or £ profit due to market fluctuations goesx to the Government and the agents are not entitled to anything over and above commission and expenses. The essential feature of the legal status of an agent is his authority to bind the principal in respect of the agent's dealings with third parties. There can be no doubt that the Government are bound so far as the buyer is concerned with the price fixed with them by the agent. For the reasons discussed at length above there can be no doubt the legal relationship created between Government and the Ex enflour Products Co. by the agreement was one of principal and agent.

that there was been no entrustment of the sale-proceeds to the agent company. "According to the scope of decision and the text of the agreement, the question of 'trust' does not arise between the contracting parties". On the other hand I am inclined to hold that the express terms of the agreement presumes such a contention. Clause 6 of the agreement runs thus:-

"All sale-proceeds less commission was every [illegible] authorised by Government, received on behalf of the Government should be remitted to the account of the Government of [illegible] with Messrs. Coutts & Co., in London without any delay and not less than once a week" There is an express understanding here that 'all sale-proceeds' have to be 'received on behalf of the Government' for being remitted to the account of the Government without delay. Here there is an express acknowledgment of a trust and when there is an express acknowledgment of a trust the question arises as to whether the party who is [illegible] entrusts moneys on an express acknowledgment of trust can be heard [illegible] after receiving the [illegible] that there was no trust. Section 118 of the

Even if it should be contended that such a contention is permissible, the fact that there was an express acknowledgment of the Trust and the conduct of the parties as trustees and constructive trust takes away all the force from the contention. It was contended that clause 6 of the agreement namely the weekly remittance to the Government was not enforced. As I shall explain presently that clause was strictly forced. But even on the hypothesis that the weekly remittance was not enforced, that would be only a default of the trustee which surely cannot undo the trust. That would otherwise be a premium on default if the acknowledged legal liability of a party as a trustee can be set aside by his own default. As a matter of fact, there were weekly credits of remittances from the London office of the Rasamfleur Co. to the Director every week. It was the accused himself that made arrangements with the bankers for transfer of sandal oil collections from the agent's account to the Government account once a week vide P.66 dated 6-9-23 . In view of the fact that the agents had to meet out of pocket expenses and were entitled to retain commission round sums were being transferred once every week from the agents account to the Government account and the very last penny due to the Government was not remitted to the Government account. Even here it was due to the default of the agents. The Director repeatedly insisted upon weekly statements of the amounts collected from customers vide Exhibit P.40, P.39 etc., for the strict enforcement of clause 6 of the agreement and even though the agents were in possession of the information called for evaded furnishing the information or furnished them so late that it could not be made serve the required purpose. In any case the system of weekly remittances of round sums amounted to a compliance with the provisions of clause 6 of the agreement in substance and in fact I therefore hold that in the face of the express acknowledgment of the Trust and of the conduct of the parties all these years on the basis of

Another contention raised against the trust is that there was no privity of contract between the buyer and the Government, that no moneys were due from the buyers to the Government and that the sandal oil collections should be considered to be a debt due by the agents to Government and not as a trust property. It is true that according to Section 230 of the Indian Contract Act the fact that the principal is resident abroad, and that the principal is undisclosed, and that the agent was allowed to trade on his own account does affect the relation between the principal and the buyer in so far as there is no privity of contract between them. But the point to be remembered is that there is no warrant for the position that such a circumstance can affect the normal relationship between principal and agents or the measure of the rights and liabilities between them. I have referred to this aspect already in connection with the question of agency and shall proceed to refer to the decided cases on this point.

Madras 877 related to a misappropriation of the sale-proceeds of oil entrusted to the accused. The case reported in A.I.R. 1942 Lahore 385 refers to a transaction on apparent agency undisclosed principal. In that case a Municipal Committee handed over some War bonds to the Amritsar National Bank for sale endorsing it in their favor. The arrangement was that the bonds should be sold for their market value and the proceeds remitted to the Municipal Committee. Their Lordships held that the endorsement on the bond by the Municipal Committee in favor of the Bank was merely to facilitate disposal. The property in the bond as between the Municipal Committee and the Bank was still vested in the Municipal Committee and did not vest in the Bank". This is very important decision in support of the view that where a person authorises his agent to sell as ostensible owner the property as between the principal and the agent vests in the principal. When the agent company was entrusted with oil as selling agent on the stipulation that the sale - proceeds would be received on behalf of Government to be credited to their account there can be no doubt that the sale-proceeds were entrusted to the Essentiour Products Co. The selling agent is only temporarily invested with the ostensible indicia of title to facilitate sale on the understanding that the property in the oil as between principal and agent still vests with the principal.

account and the withdrawals by the London Branch. The sandal oil accounts were maintained in the Essenfleur Co's office as a separate department distinct from the account-books of the Essenfleur Co's other business . The account-books relating to the sandal oil agency were 1. Stock-book of oil 2. Sandal oil journal. 3. Sandal oil ledger. 4. Columnar ledger and Personal ledger. The monthly statements furnished to the Director as required by the agreement were. 1. Sales report relating to the stock of oil. 2. Account sales showing sales to individual customers, deductions of commission and expenses due to the agents, remittances to the Government and the net balance due to the Government at the end of each month. 3. a summary of carriage, insurance and freight charges debited to Government. In addition to these a statement of collections from individual customers was also being sent but only very irregularly in spite of repeated reminders of the Director. An annual statement of outstandings from customers was also being sent irregularly.

The Essenfleur Products Co., and the two other allied concerns maintained the usual set of account-bo
book, a journal, a ledger and a Personal ledger.
the London Branch of the Essenfleur Products Co., were received from Mr. Movlankar once every half-year. These accounts showed the same intermingling of funds due to the same causes as in the head office accounts and the promiscuous scraping together of the funds of the several companies to meet huge drafts etc. Drafts were drawn for very large amounts at a time so large in fact that it was impossible to meet them from the assets of any one of these companies in London . This led to remittances of the combined resources which were utilised at this end for the purposes of any or all these concerns. Mr. Movlankar, the Foreign correspondent in the London Branch combined in himself the same multiplicity of representation as Mr. Sitaramachar at this end in the head office represented the management of several concerns. These accounts of the London branch are incorporated into the General accounts of the

Extendicare Products Co., when they are received. The system of accounting has been imposed to by P.W. S . Accountant [redacted] Inc.

According to clause 6 of the agreement the agents were permitted to appropriate their commission and expenses before crediting the net amounts due to Government. Exhibit P 66 dated 6-9-23 shows that the Essenflour-sandal oil account was opened solely for the sandal oil agency business and all these years the transactions of this account related solely to sandal oil funds. Transfers to the Government account were made every week under instructions from the Foreign Correspondent in the London Office of the Essenflour Company. The agents had to draw their commissions and expenses from this sandal oil account. The method adopted for drawing such moneys according to the evidence of P.W. 2 Sundara Rao was drawing drafts on the Foreign Correspondent to be met from the sandal oil funds or by obtaining remittances by telegraphic transfer to the Mysore Bank. from the sandal oil funds. Such withdrawals appeared in the weekly statements of Messrs. Coutts & Co., and in the half-yearly accounts of the London Branch of the Essenflour Co., and these were duly entered in the sandal oil account and the Essenflour general accounts respectively. All these five years every withdrawal from the sandal oil account by the Foreign Correspondent for meeting the draft s of the Essenflour Products Co., or for telegraphic remittances to them have been systematically accepted by the Essenflour Co's head office as payments to and receipts from Mavlankar without any demur.

item deliberately suppressed was incorporated as on behalf of the flour Co., in Mavlankar's account in the General Essenflour Ledger. course of dealing between them all these five years clearly establishes that there was an understanding between the Managing Director and Mr. Mavlankar about these withdrawals on behalf of the Essenflour Products

There were only two items of interception of sandal oil collections on behalf of Essenflour and even these were duly entered in the half-yearly account of Mr. Mavlankar and also incorporated in the gener accounts of the Essenflour Products Co., though one of hem was suppressed by a later reversal entry.

These withdrawals and interceptions on b ehalf of the Essenflour Co., were all openly entered in the accounts and are altogether distinct from the misappropriations of Mavlankar for his own benefit which were all interceptions not communicated to the Essenflour Co's head office for the obvious reason that the office would come to know of it. I have stated above how the course of dealings between the parties as shown by the accounts obviously suggests an understanding between them in the matter of the withdrawals. In this case however there is direct and positive evidence of such an understanding between Messrs. Seetharamachar and Mavlankar in respect of these withdrawals not to speak of the admissions of the accused in his confidential letters. Mavlankar deposed that there were general instructions which Mr. Seetharamachar had given to him in London that whenever Mavlankar was short of funds to meet the drafts of the Essenflour Products Co., he might draw moneys from the sandal oil account and that he had confirmed the receipt of these instructions in a letter to Mr. Seetharamachar and this letter is Exhibit P.709. In that letter Mr. Mavlankar has written as follows:-

letter was fabricated because it was put in at a late stage and contained a spelling mistake in the writing of Mr. Rice on it. If a graduate of a University could spell [illegible] wrong ddddd ' from ' when ' to ' is meant and in spite of for instead of (vide Exhibits P. 516 & 525) slips in spelling in the writing of Mr. Rice can argue nothing. The prosecution seemed contended with Mavlankar's admission that he had received such instructions and that he had confirmed the receipt of the instructions in a letter. examination these facts were challenged on 13-8-29 and Mavlankar was asked in cross-examination whether he made any attempt to secure the letter when he handed over the papers to Mr. Rice on leave. Mr. Mavlankar stated that he remembered that the letter was in his file of letters with the Police. The learned Government Advocate also remembered having seen the letter. Then in the interests of justice the prosecution was asked by the Court to trace and produce the letter The letter was traced and put in re-examination of the witness on the very next day i.e., 14-8-29. There can thus be no reason to suspect its genuineness which has been deposed to by the author of the letter. Mr. Mavlankar also identified Mr. Rice's handwriting thereupon. When the existence of a document is challenged in cross-examination it was not too late for the prosecution to prove its existence in re-examination. Such a letter was casually referred to by the witness in his examination on 6-6-1929.

There was no draft for £6,000 then pending besides P.334 (1) which matured only in April 1925. It is only too obvious that Mr. Seetharamachar could not have referred to this draft in D.63 as it was barely 25 days since the draft, payable 3 months and three weeks thereafter, was issued. There was no occasion for nervousness on 12-1-25 to raise a loan under humiliating conditions of Exhibit D. 63 to provide funds to meet a draft maturing three months later. On the other hand the real purpose of the loan was to remit moneys to Mavlankar to recoup the monies misappropriated. In Exhibit P.31 dated 17th January 1925 the Director pointed out that the amount was overdue for 6 months and hence was at the danger-point for the Agents (column clause 10 of the agreement) That was the occasion for nervousness and a loan on any conditions. This letter Exhibit D.63 practically repeated the subject-matter of Exhibit P.709 a little briefly . The three important points in Exhibit 709 set forth by Mr. Mavlankar were that the sales of essential oils till December 1924 would not raise the - amount of £5,000, that Mavlankar's financial commitments in December 1924 did not permit of his finding the money from his own funds and that a remittance of £5,000might be made to him by drawing a draft, discounting it and remitting the proceeds by telegraphi In Exhibit D.63 written by Mr. Seetharamachar to Mr. Cox about a fortnight after the receipt of Exhibit P.709 we find the same three points in the letter namely (1) ' the total realisations of sales of oils in London is not sufficient to cover the draft' (draft is a euphism em as stated already) (2) ' Mr. Mavlankar's committments are such that he is not in a position to make up the balance" and (3) " I have to remit about £5,000 to him. This I cannot do for fear that the Bank of Mysore will think that we are drawing on each other with a view to get more credit than we are entitled to. It is impossible for Mr. Seetharamachar in Mysore to have any idea of the realisations from essential oils or of the - personal financial committments of Mr. Mavlankar in Dec ember 1924 - except through a letter like Exhibit P.709.

There is yet another circumstance. In Exhibit P.32 dated 21-1-25 Mr. Seetharamachar admitted to the Director in an evasive sort of way that from some of the correspondence he found that the amount due from F. Astier £6,101-13-4 was recovered. This was in answer to the

[illegible]'s letter P.31 of 17-1-25 call
amount was allowed to be over due for 6 months.
[illegible] ter P 32 of 27-11-24 Mr. Sitharamachar admitted that the amount was unrecovered. It is thus obvious that between 27-11-24 and [illegible] Mr. Sitharamachar received intimation from Mr. Mayilachar that the amount due from P. Astier namely £6,101-15-0 was recovered and exhibit P.709 falls in this interval. In these circumstances there is no reason to doubt Exhibit P.709. In the light of all this evidence and the course of dealing between the parties I find it established that Mr. Seetharamachar authorised the free utilisation of sandal o

The agents had the right to appropriate sandal oil collections to the extent of the commission and expenses due to them but not more and under clause 6 of the agreement the balance of the collections should be remitted to the Government account without any delay and not less than once a week. The Rasamflour Co's sandal oil account with Coutts & Co., is the account of total ~~terms~~ sandal oil realisations made on behalf of the Government from this account which represents as I said the total sale proceeds the agents could draw only to the extent due to them, the balance being due to be remitted to the Government account every week. To the extent to which the agents draw in excess of the amounts due to them it is an overdraft on the sandal oil collections amounting to a misappropriation. The witnesses who have been examined in this case to speak to the over drafts on the sandal oil collections have worked out these figures in their respective statements. They are all correct each from his point of view and they differ because certain items allowed in favor of the agents by one expert is disallowed by another. The reasons for the differences between their figures are clear and their figures are reconcilable with each other. In calculating the amount of dishonest misappropriation or utilisatio the principle of law is to allow to the accused the benefit of ~~bona~~ bona-fide claims whether the claims are substantiated or not. In these circumstances, I prefer to adopt as the figures of misappropriation on the several dates the figures worked out in Ex1 C.6 according to the accounts maintained under the accused i.e. the Rasamflour books up to the middle of the calendar year 1925. Thereafter the figures as contained in the Rasamflour books have to modified to the extent to which deliberate suppressions are made in accounts with the knowledge or under the instructions of the accused These figures of overdraft in respect of individual withdrawals will be discussed in connection with the respective items.

Nature of evidence in the case.

The charge-sheet and the charge framed against the accused refer only to the items of utilisation of sandal oil monies between the 1st January and the 30th June 1936. In addition to the evidence to prove the utilisation of these monies during the period the prosecution has also adduced evidence to prove

the systematic fraud throughout the period of agency according to a preconceived plan (sec. 8. Evidence Act.,

(ii) the conspiracy for the utilisation of sandal oil monies (de).

(iii) transactions similar to those in issue in the charge shewing that the misappropriations of sandal oil monies in the charge form part of a series of similar acts and could not therefore be accident or mistake (Section 15 Evidence Act).

(iv) subsequent conduct of the accused influenced by by the dishonesty in respect of the misappropriations included in the charge such as suppression of the fraud, temporary recoupment of deficits and

P.W.2 Mr. [illegible] Rao, [illegible] of [illegible] all [illegible] and accountant of the Essenflour Products Co., [illegible] the end of June 1936.	the system of accounting, steps taken by Directors in respect of the agency, the accounts and correspondence relating to the several withdrawals and the calculation of the figures of misappropriation as shown by the Essenflour account-books.
P.W.3- Mr.S.Somasekara Pandit, accountant of the Essenflour Products Co.	the entries in account-books.
P.W.4- Mr.K.R.Krishnaswami Iyengar,Deputy Comptroller.	his audit of the Essenflour accounts and his calculations of the amounts misappropriated from mandal oil moneys.
P.W.5- K. Raghavendra Rao, Cashier to the Essenflour Products Co., and the Mysore Development Syndicate.	accounts.
P.W.6- C. Narayana Rao,Clerk, Essenflour Products Co.	correspondence between Essenflour office and Director.
P.W.7- Mr. H.C.Lakshmipathiah, General Office Assistant in the offices of these companies.	Correspondence and telegrams.
P.W.8- N. Raja Rao,Typist of the accused.	Correspondence.
P.W.9- B.N.Subba Rao,Personal Clerk of the accused.	telegraphic remittance to Hoviankar.
P.W.10- Mr. B.K.Garudachar, Director of all these companies.	the constitution, managements and working of these companies and their financial arrangements.
P.W.11- Mr.M.Hariyanna.	-do-
P.W.12- Mr.J.Sa[illegible]anna Rao.	The financial arrangements to accomodate the Essenflour Products Co.
P.W.13. G.N.Nara[illegible]amoorthi,	

the system of accounts in the Director's office and the returns received from the agents.

his audit of Mr.Mevlankar's accounts in London and the discovery of the fraud as set forth in his audit report.

the dealings between the companies and the Mysore Bank.

The receipt of confidential letters of the accused from London according to the accused's wire, the receipt of Mevlankar's account books and their delivery t to the officers concerned.

the dealings between these companies and the Mysore Bank.

the withdrawals by him of sandal oil moneys and their remittance to Mysore also his own frauds, and the identificatio of confidential letters between him and the accused.

Vardhamaniah's account with the Imperial Bank of India.

the receipt and delivery of

P.W.23. Mr.G.N.K.Manjedhnaingh
D.S.P., Mysore District. the investigation of the case.

I shall next proceed to discuss the evidence relating to the similar transaction and the transactions included in the charge but before doing so shall make a brief reference to the contention of the defence that the evidence of similar transactions tend to prejudice the Court and should not have been admitted in evidence If there were only one or two stray instances of overdraft on scandal bill moneys then it would be very difficult to impute dishonesty to the accused without collateral evidence as the overdrafts might be explainable as due to mistake or accident. The circumstances of the case therefore cast a responsibility on the prosecution to adduce collateral evidence of dishonesty and rebut the probability of innocence . Section 15 of the Evidence Act is intended to apply to such cases as decided in a long array of reported cases English and Indian. For brevity they will only be cited here. Vide Reg. VS. Stephens 16 Cox. C.C.387, Makin VS. Attorney, General for New South Wales. 17 Cox. C.C.704, Reg.VS.Ollis 19 Cox.C.C.534. Queen VS Francis L.R.2 C.C.R.128. Rex VS.Wyatt 20 Cox.C.C.468. Rex VS.Rand 21. Cox.C.C.252. Reg.VS.Richardson 8. F & F.343 and the following Indian Cases- Girdhari Lal VS. Emperor. 11 Cr.L.J.428 Pritchard VS Emperor. 30 Cr.L.J.13. Emperor VS. Stewart 27 Cr.L.J.1225. Emperor VS.Harjivanji Valji 27.Cr.L.J.1339. Amritlal Hazra VS Emperor 42. Calcutta 997. Emperor VS.Panchu Das.47.Cal.695. Emperor Virendra Prasad 10 Cr.L.J.93. Khwaja Hussain VS. VS. Emperor 24. Cr.L.J.187, Queen Empress VS.Vajiram 16. Bombay 415. Emperor Vs.Yakubali 39, Allahabad 273.

therefore distinguishable from the present case the act itself does not prove dishonesty.

Appropriation of £ 5,220 of P.Astier's bill.

On 29th June 1923 Mr. Vardhamania drew a draft for £ 4,000 on Mr. Movlankar at 90 days sight and sent it to the Mysore Bank for being discounted and the proceeds credited to the account of the Rasamflour Products Co., in the Bank. (Exhibit P.334(a), P.327, P.667(a), P.328, P.333(a). This draft was due to mature on 24.10-1923. The bill of P.Astier for £ [illegible]-12-0 in respect of invoice No.3 P.336 for oil sold to him on 14.9.23 was due to mature on 1.11.23. On 24.10.[illegible] there was not sufficient money to the credit of the Rasamflour Co., with Mr. Movlankar to meet the draft as admitted even by D.W. 1 Mr. Movlankar's credit in his own bank account was also on the minus side . Exhibit P.206 shows that the bill - amount of P.Astier £ 5,220 was utilised to meet the draft of £ 4,000 and this fact is also established by the entries P.201(d) P.[illegible] and (a) P.670(a), P.136(f) and P.137(a), in the accounts of the Rasamflour Co. These are undisputed facts.

the bank advanced £ 4,000 to meet the draft on 24-10-23 the date on which Mr. Vardhamania's draft of 29-6-23 matured.

Mr. Movlankar's version is that three or four days before the draft matured he and Mr. Sitaramachar went to the National Provincial Bank to arrange for the sum of £ 4,000 to meet the draft. Exhibit P.389 shows that Mr. Sitaramachar was to instruct Mr. Movlankar how to meet the draft. In Exhibit P.65 dated 29/8/23 Mr. Sitaramachar wrote that he would himself be in-charge of the sandal oil business. Exhibit P.708 and P.74 show that Mr. Sitaramachar was in London from the 21st October 19 The witness got a little confused over certain dates when assailed in Cross-examination. The dates related to six years ag and that does not affect his veracity. Mr. Movlankar stated that Mr. Sitaramachar asked him to discount or pledge the bill of P.Astier. Since the full amount of £ 5,320 was credited to Movlankar's account in the National Provincial Bank it was a case of Movlankar taking an advance on the pledge of the bill for collection. Exhibit P.709 shows that Mr. Sitaramachar was privy to the utilisation of the amount of £ 5,320 to meet the draft of Mr. Vardhamania Mr. Movlankar had given the same version to Mr. Parthasarathi in London.

After consultation with Mr. Sitaramachar in London(P.337 to P.339) Mr. Vardhamania drew the draft P-[illegible] (b) on 9-4-24 on Mr. Mavlankar for £ 5,000 and sent it to the Mysore Bank for being discounted and the proceeds credited to the account of the Essenflour Products Co., with the Bank (P.334(c), P.334(m), P.335(d). The draft matured at the end of July 1924 . To meet the draft Mr.Mavlankar drew the amount of £ 5,000 from the sandal oil collections in two instalmen as follows:-

23rd July 1924 £ 753-7-4 Exhibit P.376 and P.380

28th July 1924 £ 2,246-12-8 Exhibit P.377 and Do.

The withdrawal and remittance are entered in Mavlankar's half-yearl account Exhibit P.208 accepted by the Essenflour Co. These transactions have also been entered in the account books of the Essenflour Co., Exhibit P.126 (g), P.142 (d) and (e). P.336(d) and (e and P.671(a). These withdrawals involve according to P.W.2 and D.W.1 (vide C.6 and D.264) a misappropriation of £ 1,278-7-8. The figure worked out by P.W.4 Deputy Comptroller is £ 1,790-8-8. This difference is due to the fact that the Deputy Comptroller disallowed brokerage of £ 541-13-8 up to 30-6-24 P.673(b) and included bank-charg £ 27-12-8 P.673(d) which P.W.2 and D.W.1 have not done. Hence the difference of £ 515.1-0 between their results.

accordingly corrected his a[illegible]. It was contended for the defence that the mere fact that careful calculation reveals a small overdraft does not necessarily indicate dishonesty in a running account But Mr. Sitaramachar knew very well that a large sum had to be made up in connection with the previous appropriation of £ 5,[illegible] and his having a further withdrawal of £ 3000 now in list he permitted a free utilisation of sandal oil moneys to meet the [illegible] the Rosenfleur Co., as indicated in Exhibit P.799.

draft . But there is ample evidence to show that without taking any objection he only tried to conceal the fraud. He had guaranteed that Mr. Mavlankar would not handle mandvi oil collections. He had guaranteed that accepted bills would not be in his custody P.331. And yet when Mr. Mavlankar utilised the proceeds of Akbar's bill again, Mr. Sitaramachar used all his intelligence only to conceal the fraud without raising a word of objection about Mr. Mavlankar's conduct Exhibit P.709, D.63 and P.32 dealt with at length already clearly show that Mr. Sitaramachar became aware of the utilisation £ 6,101-15-9 at the end of December 1924. When the entries of adj consequent upon the utilisation of this amount was entered in the half-yearly account for the period January to June 1925.
Mr. Sitaramachar returned the account for being so manipulated as to disclose the fraud vide (Exhibit P.316) . Exhibit D.181 is the reconstruction by the defence of the account suppressed by P.316 . There has been a corresponding suppression of the recovery of this amount and its utilisation for the Essenflour Co., in the accounts of the Essenflour General Ledger. This item was entered

£ 6,101-12-9 of invoice No.164 was paid out of the collections
invoice No.250 which in turn was paid out of the collections on
invoice No.255. The amount of invoice No.[illegible] unpaid w
it was due for payment on 5.3.1925. The Director began urging p
on the agents for the recovery and credit of this item. P.22 of
8-4-25. On the 9th April 1925 Mr. Sitaramachar wrote to Mr.Nevi
that the agents would get into trouble if the amount was not paid
to Government at once. Government called for the explanation of
agents P.27 of 14.5.1925 and P.28 of 15.6.25. Exhibit P.282, D.I.
In the meanwhile Mr. Nevlankar began pressing the agents from the
other side asking them for a remittance of £ 5,000 to recoup the
amount utilised by them (i.e. £ 6,101-12-9 above)

due by Mr. Vardhamania to the Essenflour Products Co., and the advance treated as one by the Essenflour Co., to the Asbestos Co. To the extent of this amount of Rs.10.986.14-0 . Mr. Vardhamanlal became the beneficiary in respect of the draft drawn on Mr. Movlankar.

The further disposal of this sum of Rs.41,800 transferred to the Imperial Bank in the name of Mr. Vardhamania is traceable fr from Exhibit P.898(a) and (b) and P.660. Exhibit P.660 dated 22/8/25 shows that £ 3,000 was remitted through the central Bank of India Madras. This is the amount of £ 3,000 received by Mr. Mavlan and utilised to make up a deficit of £ 3,000 out of Antiers bill of £ 6,101-18-9 otherwise utilised. This sum was utilised for the payment of one instalment of invoice 255 thus:-

Mr. Varadhamaniah who drew the draft was Mr. Mavilankar and that the accused was not a party to it. We are concerned with the withdrawal of £ 3,000 from the sandal oil collections on 5-8-35 . The question as to how it was used is a matter of secondary importance and so far as the withdrawal of £ 3,000 is concerned Mr.Sitarammachar is directly and undoubtedly responsible by having expressly

draft and the remittance will have to be entered in the account-book of the Essenflour Co. This would be exposing the transaction of misappropriation by a remittance entered in the accounts.

Mr. Sitaramachar was [illegible] -- [illegible]ssure. In Exhibit P.515 he wrote. "If my clients know that the monies from sandalwood oil sale were utilised by you to meet our drafts, the matter is sure to leak out and then consequences will be bad. There is already a suspicion in Government circles that some such thing has happened". To the object of utilising Mr.Vardhamania's name to draw £ 3,000 for the draft was to eliminate this transaction from the accounts and suppress the transaction. The amount of Rs.41,250 was utilised not for the benefit of Mr. Vardhamania but of the Essenflour Co., and the draft was met not from the funds of Mr.Vardhamania but from the Essenflour sandal oil account. It will be clear from the above circumstances that Mr. Sitaramachar is directly responsible for this withdrawal of £ 3,000 and that Mr.Vardhamania name was used merely to facilitate suppression of the fraud.

misappropriation on a particular date is ascertained by deducting from the total withdrawals up to that date (1) the amount of commission, expenses and other items due to the agents and also (2) the amounts of extraneous items put into the sandal oil account and transferred to the Government account to recoup the amount of misappropriation. Applying these principles the amount of overdrafts or misappropriation involved in the withdrawal of £ 3,000 on 5-9-25 is worked out thus:-

Total withdrawals up to 5-9-25 accor Coutts & Co's account and also includi £ 5,220 of P.Astier and £ 6,101.18-9 o P.Astier intercepted and utilised to meet the drafts of the Essenflour Co.

Bank charges met from sandal oil collections but not recovered from customers. These have been treated in the Essenflour accounts as debitable to the company and not to Government.

Total amount withdrawn from sandal oil collections.

Deductions claimed by the agents i.e. the amounts that the agents may be considered to be entitled to appropriat under Clause 6 of the agreement:-

Commission at 3½ %	£ 9,089 12
Expenses.	£ 2,656 4 1
Rebate and brokerage claimed by agents.	£ 1,166 1
Total amount that might be appropriated by the agents according to the agents' accounts.	£ 12,911 19

(1) Items other than sandal oil moneys put into the Essenfleur sandal oil account and transferred to the Government account.

(2) Commission and expenses need to recoup the deficit of £ 5,032-14-6.

No amount of commission and expenses can be d
not overdraft or misappropriation of £ 5,032-14-6 because
commission and expenses up to 5-9-25 has been already deducted
before arriving at the figure of £ 5,032-14-6 in the calculations
made above. The amount of misappropriation remaining
unrecouped on 5-9-25 is thus £ 5,032-14-6 minus £ 2,000 —
£ 3,032-14-6 vide Exhibit C.7.

As explained in detail above this is the correct figure according to the real facts. I shall now examine how and why the results of calculations by the other witnesses differ and why those results are unsound. In Exhibit C.6 prepared by P.W.2 Mr. Sundara Rao himself the state of account between the principal and agents as on 5-9-25 is shown as an under - drawal of £ 1,019-4-3 i.e. that the agents had drawn so much less than they were entitled to appropriate. This is the result according to the Essenfleur accounts as they stand. But the Essenfleur Co's accounts differed from the real facts as known to the accused in two important particulars. It treated £ 6,101-18-9 as not utilised by any one but as as a late recovery on 4-2-26. It did not take note of the recoupment of £ 3,000 towards £ 6,101-18-9 by a remittance from Madras. Now it is shown beyond doubt by Exhibit P.208 the half-yearly statement from July to December

utilised to meet the drafts of the Rasamflour Products C
fact of such utilisation remained unnoticed till the 8th Augu
1928 P.816 when the first and true Half-yearly account for J
to June 1928 was received from Mr. Movlankar showing a true p
of transactions as they happened . It was an opening balance
: 371-12-7 in favor of the Rasamflour Co., corresponding to t
closing balance of Exhibit P.808 after utilisation

his examination by the Court- Exhibit C.7. £ 1,020-4-8 [illegible]
(credit) as in C.6 plus the appropriation of £ 6,101-18-9 of P.Acts
(debit) minus the recoupment of £ 3,000 (P.316 and D.321)(credit)
works out £ 2,082-14-6(debit) of Exhibit C.7. D.W.1 Mr.Thimmia's
calculation in Exhibit D.264 and P.W.2 calculations in Exhibit
C.7 in respect of the position as on 5.9.55 differs owing to
only one factor namely Mr. Thippia assumes the total withdrawals
as on 5.9.55 to be £ 5,236-16-5 as against £ 17,[illegible]-18-2 in
Exhibit C.7. These are reconcilable as follows:

£ 5,236 16 5 worked out by Mr. Thippiah in D.264.

£ 6,101 18 9 of P.Actions not treated by D.W. 1 as an
amount utilised for the Hanamsagar Co

the knowledge of the accused. I have explained in detail how the calculation of overdraft as made in Exhibit C.7 at the instance of the Court is the correct one as against the calculations in Exhibit C.6. For the period subsequent to June 1926 . I shall therefore refer to the figures of Exhibit C. as the element of difference between the two explained above respect of 5-9-25 continues in respect of all the succeeding From 5-9-25 onwards the differences between the series of re worked out in C.6 and C.7 is due to the same factor namely a of £ 6,101-18-9 and a credit of £ 3,000 or a net debit of £ 3,101-18-9.

The charge-sheet and the charge framed in this case refer to the period 1.1.26 to 30.6.26 . The amount alleged to have been misappropriated has been worked out for the prosecution on the basis of the transactions only of this period i.e. assuming the opening balance in favor of the Government or in favor of the agents against Government to be zero on 1.1.26. If the actual balance was in favour of Government that cannot be included in the charge for the obvious reason that such an opening balance would represent the net balances of a running account for several years. No person can be charged for the balance of a running account extending over more than a year under Section 222 Criminal Procedure Code . The prosecution therefore very rightly pressed the case only in respect of the transactions of circumscribed period of 6 months without taking into account the accumulated alleged net overdraft on Government funds as on 31.12.25.

The difference between C.6 and C.7 is due to the two factors namely utilisation of £ 6,101-18-9 and repayment to the extent of £ 5,000 or a resultant net debit of £ 3,101-18-9 The figure in C.6 Namely £ 778-1-0 on the credit side in favour of the agents according to the Ramanflour books which represents the excess of the balances due from customers over the balances due to Government taken together with a net debit of £ 3,101-18-9 against them as explained above represents a net debit of £ 5,101-18-9 against them as explained above making out a net debit of £ 2,323-3-3 which is the figure worked out in C.7. In respect of this element of difference namely £ 3,101-18-9 it has been already explained that C.7 is correct according to true facts known to the accused as against C.6 which is based on the accounts got falsified by the accused namely P.209 which falsification has therefore crept into the Ramanflour account books based on P.209.

is £ 1,000 drawn by Mr. Mavlankar on 21-11-38. The greater part of this has gone to the personal credit of Mr.Vardhaman corresponding to the amount of Rs.15,000-14-0 paid by him to the Mysore Asbestos Co., and subsequently treated as call-amount of Mr. Vardhamania paid to the Essenflour Co. It was Mr. Sitaramachar that authorised Mr. Mavlankar to meet the draft. Exhibit P.[illegible] shows that it was met drawn against any assets of Mr. Vardhamania in London. Mr. Mavlankar met it from the sandal oil collections and [illegible] this fact was communicated to the accused both by the bank in Exhibit P.126 and by Mr.Mavlank. in Exhibit P.210 and no objection was taken by the accused to the withdrawal. There are other instances of the accused asking money for Mr. Vardhamania from sandal oil collections. vide In these circumstances the accused has to be [illegible] responsible for the withdrawal of £ 1,000 on 21-11-38. It is thus clear that none of the individual items making up the figure of £ 8,375-8-9 in D.264 according to D.W.1 are items which can by any stretch of imagination be considered to be amounts paid to the Government.

Exhibit D.264 is prepared under a misapprehension about the purpose of the calculations made in Exhibit C.6 and C.7. The mere fact that there is an overdraft in a withdrawal does not by itself indicate dishonesty as distinct from negligence or mistake, though the magnitude of overdraft in an individual withdrawal or the persistency of overdrafts in a series may render innocence improbable. The calculations are made in Exhibit C.6 and C.7 only to ascertain the amounts of sandal-oil collections which the agents (including their representative in London) have utilised without crediting them to the Government account. How can this fact representing the amounts due by the agents to Government out of collections be altered a whit by the ingenious calculations of the real or imaginary assets of the Essenflour Co. How can the assets of the Essenflour Co., alter this fact of the utilisation of the money by the agents ? If the statement Exhibit D.264 is intended to show the solvency of the Essenflour Co. then only Mr. Thippaia's method of accountancy i.e. calculating assets

according to Exhibit C.7 which as already explained is the account of transactions as they happened and as within the knowledge of the accused there was an appropriation of £ 2,326-3-3 by the agents out of the sandal oil collections due to the government. In this connection we should not be misled by the fact that according to the Essenflour Co's accounts there is an excess of £ 775-15-6 between money due from customers and money due to the Government. As already explained the Essenflour accounts ignored the utilisation of £ 6,101-18-9 and the recoupment of £ 3,000 only therefor i.e. ignored the net misappropriation of £ 3,101-18-9. Then it might be asked how is it that there is only a difference of £ 775-15-6 between money due from customers and money due to the Government. Exhibit C.7 shows the true facts about withdrawals and recoupment up to 31.12.25 and every penny of commission expenses has been set off from the withdrawals to arrive at the overdraft. On this basis the only other source of recoupment is putting in other funds which had been done only to the extent of £ 3,000. The un-appropriation of £ 3,101-18-9 was only shifted from item to item. Invoice No.253 was paid out of Invoice No.313 which was paid out of 325 etc. P.W.2 said ' if the amount of £ 3,669-8-1 put into Coutts by Mavlankar on 30-6-25 came from Essenflour funds other than sandal oil or Mavlankar's own funds there would be entries in the accounts about it. As far as I know there are no such entries". The point now is that the amount due from sundry persons as entered in the Essenflour accounts is higher than the amounts really due from them to the extent of collections realised and credited against utilised items of sale proceeds falsely shewn as arrears. It is this which contributed to the error in the figure of £ 775-15-6. It will be clear from the above that according to the transactions as they really happened

happened and as within the knowledge of the accused there was an amount of £ 2,386-3-3 appropriated by two agents (including their representative in London). Therefore the amounts of misappropriation during the period of the charge will be [illegible] on the basis of a neutral starting point i.e. nothing due on either side as between principal and agents

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Withdrawal of £ 1,138-13-8 on 11.1.26.

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instructed their Bombay office about the remi
received from the Eastern Bank Bombay to the
Mysore Bank and transferred by them to the Ma
P.633 and P.633(a)) on 18-1-26. Exhibit P.
the Mysore Bank to the Rosenfleur Products Co
acknowledging the receipt of Rs.18,000 in the
was confirmed in their letter P.170. Prior t
amount in the Mysore Bank there was an overdr
to the extent of Rs.4,081-4-8 . By the credi
minus balance as changed into a credit balance
Mr. Sitaramachar then drew a cheque No.A.7037
January 1926 on the Bank of Mysore for Rs.11,
of a bank-draft on the Imperial Bank in favor
Exhibit P.171(a) is the counterfoil of this ch
P.171 (b). Thus the interest due to Mr.Gokuld
in the Bank account were paid out of the remit
received from London. On 1.1.26 the opening b
Rosenfleur sandal oil account was £ 899-7-3.
Credited to the Rosenfleur sandal oil account
were all sandal oil collections amounting to £
Coutts's weekly statement). These correspond
collection statement Exhibit P.492 sent by th
Director. There can thus be no doubt that the
ut of the sandal oil collections.

therefore the state of account between Government and the accts is assumed to be neutral i.e. zero either way the net overdraft would be £ 775-15-4 plus £ 350.9.11 or £ 1,126-5-3. This is also the figure worked out by P.W.4 Mr.K.R.Krishnaswami Iyengar in his statement Exhibi C.3. The statements of calculation as Exhibit C.6, C.7 proceed to work out the net overdrafts of a running account as on the several date and the figures in those statements for the period 1.1.26 to 30.6-26 cannot therefore be made use of as the charge-sheet refers to a circumscribed period of 6 months. We have therefore to follow the figures as given in Exhibit C.3 - which are correct.

Withdrawal of £ 1,500 on 27.2.26.

In Exhibit P.182 (d) the ref
in the first instance was drawings on this credit
Co., thereafter is recorded. Exhibit P.201 (e) is the corresponding
entry in the Rasenflour Journal. The amount of £ 1.80n credited to
the Mysore Asbestos Company's account with the Bank of Mysore equal
in Indian currency to Rs.19,758-13.9 was utilised among all the three
allied concerns as shown in Exhibit P.180 (b) namely about Rs.4,000
for the Rasenflour Co., (P.184(f)/(g)E and (h) , about Rs.9,000 for t
Mysore Development Syndicate. (P.180(d), (g). P.181 (a) to (d) and
(f) and only a sum of about Rs.5,000 was utilised for the Asbestos
Co. (P.180(a) and (b). Contts & Co's weekly statement P.118
and the statement of sandal oil collections Exhibit P.694 show that
the withdrawal of £ 1,800 was from the sandal oil collections between
25.2.26 and 27.2.26.

cross-examination " when the telegram Exhibit P.182 was sent (on 23.2.26) they could not have relied on Asbestos funds for the purpose. Similarly when the telegram Exhibit P.179 was sent they could not have relied on Asbestos funds." x x x x" "They could not therefore have had this item in view for the withdrawal of £ 1,000 in February 1926."

As a matter of fact the amount of £ 1,500 was entered in the Asbestos ledger Exhibit P.182 (d) and P.201 (e) as a payment received from the Messenflour Products Ltd, and the Asbestos funds to the extent of £ 1,105.1.9 were treated as DD still at credit in September 1926 and balanced against the later debits entered on pages 107 and 124 of Exhibit P.182 after 14.12.26 D.W. Mr. Thippia deposed that "this amount should not therefore be considered as available in February 1926."

Eastern bank to the Mysore Bank. These transactions are entered in the account-books as follows:-

P.136 (e) Sandal oil Journal- Credit Coutts - Debit Mavlankar.
P.138(i) and (j) Sandal Oil ledger. -do-
P.201 (f) Essenflour ledger. Credit Mavlankar Debit. M.D.S.
P.172 (i) Essenflour Personal ledger. Credit Mavlankar.
P.185 (a) M.D.S. Cash-book. Credit Essenflour Co.
P.534(a) M.D.S. ledger. -do-

Coutts & Co's account Exhibit P.590 and weekly statements Exhibit P. 126 compared with the collection statement. Exhibit P.496 make it clear that the amount of £ 2,000 was drawn entirely from sandal oil Collections. The disbursements made out of this sum of £ 2,000 equivalent in Indian Currency to Rs.26,528-7-11 are entered on pages 223 to 229 of the M.D.S. Cash Exhibit P.185 (b to e). They show that out of the total amount a sum of Rs.22,300 was disbursed to the Essen--flour Products Co., on several dates from 10.5.26 to 3.6-26 . Only a sum of Rs.500 was disbursed to the Mysore Asbestos Co. P.185 (h) and that to pay the allowance of Mr. Sitaramachar. This is a very clear instance of money being asked in the name of the Asbestos Co., for the benefit of the other companies.

The Produce loan account was one of the three loan accounts which the Essenflour Products Co. had with the Mysore Bank. On the 1st January 1926 the amount due by the Company to the Bank on the Produce loan account was Rs 1,75,192-12-0. Including interest this rose to - - Rs 1,89,620-9-0 on 30-6-1926 vide P.153(f). The Bank made repeated demands for the amount (Exh.P.186 to P.189). On the 26th June 1926 Mr.Sitharamachar sent two telegrams to P.W. Mr.Mavlankar Exh.P.597(c) & (d) and Exh. P.597(a) & (b) These telegrams have been proved through Mr.Mavlankar & and their despatch is also corroborated by the postal receipts P.196 and the entry of charges for the telegram in the petty cash book Exh.P.161(b). These had reference to the advice of a remittance of £ 5000 to the Government account promise by Mr.Mavlankar in the last week of June and which the - accused wanted to ~~direct~~ divert to other purposes. Exh.P.597(c) runs as follows : "Do not remit realisations to Government this month. Remit first week July and the subsequent weeks Await letter now in the post. - Sitar." The other telegram Exh.P.597(a) runs as follows:- "Have not youreceived any my confidential letters regarding our financial requirements. Please remit by wire £ 5600 to the Bank of Mysore Ltd. Essenflour account. In addition, remit by wire £ 4400 to the Imperial bank of India Bangalore to the credit of M.L.Vardhamania Sowcar Mysore. Please telgraph remittance Monday positively. Telegraph what you have done - Sitar." Mr.Mavlankar's reply Exh.P.597(e) runs as follows:- "Receipt your confidential letters dated the 27th May. Instead of remitting £ 5000 samal advised last week, remitting £ 5600 tomorrow credit Essenflour. Regret further immediate - remittance impossible." The balance at credit of the Essenflour Products Co.'s account with Coutts & Co. on 12-6-26 was £ 341-12-6. On 29-6-26 £ 5375 collected for sandal oil was credited to Coutts & Co. in the name of - P.Astier and it is out of these that the amount of £ 5600

was remitted to the Mysore Bank from London through the Eastern Bank (Exh.P.133 - P.200). Exh.P.196 to P.199 are letters between the Mysore Bank and the Essenflour Products Co. regarding the receipt of this amount. These transactions are entered in the account-books as follows:-

P.136(d) Sandal Oil Journal: Credit Coutts - Debit Mavlankar

P.138(k) & (l) Sandal oil Ledger do

P.153(e) Essenflour General Ledger Debit Produce loan account

P.201(a) Essenflour Journal do

P.172(b) Essenflour Personal Ledger Credit Mavlankar.

The telegrams Exh.P.597(a) and (c) and (e) clearly indicate that the accused wanted sandal oil moneys to the extent of £ 5600 to be sent to him instead of to the Government account. In this connection a very ingenious contention was raised by the defence. It was suggested that the Director asked the accused not to credit the sandal oil collections of the last week of June in that month so as not to swell the collections in that year but to credit them in the first week of July. It was suggested that that was the reason for issuing the telegrams Exh.P.597 (a) & (e). The theory is childish. How can the Director hurt if more collections are made. He as well as the accused will have only reason to be proud of it as it would reduce arrears. There are numerous and convincing circumstances to indicate clearly that this theory of the defence must be a concoction against the Director. In Exh.P.48 dated the 7th May 1926 the Director wrote to Mr.Sitharamachar that there was a deficit of five lakhs in the revised budget and that he expected the agents to collect £ 41,000 before the end of June 1926 so as to meet the deficit in the Government budget. Again on the 4th June 1926 the Director sent to Mr.Sitharamachar with Exh.P.710 a copy of the Director's letter to the Dewan stating that a sum of Rs 2 lakhs would be remitted to the Government account in the month of June 1926. As a matter of fact the Director had entered in his book of sandal oil remittances P.711 against June 1926 the amount of £ 5000

P.597(e) which Mavlankar claims as a remittance. his letter Exh.P.39 dated the 22nd Sept. 1926 the Director called for the explanation of the agents as to why the amount of £ 5000 advised in June was not remitted that month. He wrote : "We do not understand why the remittance advised on the 25th June has not appeared in the accounts for that month. We shall be glad to have the point cleared." It is therefore impossible that the Director would have permitted the postponement of the remittance of June collections to the following month so as to swell the arrears which were already alarming.

Withdrawal of £ 3000 on 15-3-27.

The Essenflour Co. had an over-draft on the Mysore bank in the middle of December 1926. Mr.Sitharamachar drew a draft for £ 3000 on Mr.Mavlankar on 17-12-26 in the name of the Essenflour Products Co.Exh.P.607(e). On 23-12-26 the advice of this draft Exh.P.360 was sent to Mr.Mavlankar - stating that Mr.Sitharamachar will write to him about the draft. The draft matured on 15-3-27 and it was met by a - withdrawal from the sandal oil collections and paid to the - National Bank vide P.363. In his letter Exh.P.362 dated the 7th April 1927 Mr.Mavlankar wrote to Mr.Sitharamachar apprising him of the withdrawal from the sandal oil collections to meet the draft. These transactions are borne out by the entries P.138(m) & (n) in the sandal oil ledger. P.154(t) & (u) in the Essenflour cash-book P.672(a) Essenflour ledger and P. 172(f) Essenflour Personal ledger.

The fact that Mr.Mavlankar was withdrawing from sandal oil collections, that the previous withdrawals on behal of the Essenflour Co. were heavy and unrecouped, that there was little property of the Essenflour Co. with Mr. Mavlankar and that Mr.Sitharamachar should not therefore draw on Mr.Mavlankar were fully known to the accused as shown by his letter Exh.P.528 dated 7-10-26. He wrote "In one of your written letters you made me understand that about £ 3000 was due by us to you and that you had drawn £ 6000 for the -

the remittance you sent in June this year. I don't know who your accountant is but during the last few days I have seen [illegible] that on all accounts a sum of £ 6000 only is paid by you to our credit. x x x x. This much I request you to do; do swear and promise that you shall not touch a penny of the sandalwood oil proceeds. in my turn will not draw on you and will never ask you for any financial help." This letter was sent on the 7th Dec.26 Again Mr.Sitharamachar's letter dated 10th.Nov. 1926 P.521 and the reply by wire show that Mr.Sitharamachar was reminded of the four withdrawals amounting to £ from 11-1-26 to 30-6-26 knowing that sum much had been drawn already. Mr.Sitharamachar x draws a draft for £ 3000 on the 17th December 1926. This draft was drawn by the accused with the knowledge that sandal oil collections were heavily over-drawn and that further withdrawals would ruin him and after a promise to Mr.Mavlankar not to draw on him. Again in his letter Exh.P.517 dated 14-4-27 Mr.Sitharamachar states that he would mislead the expected auditors about this withdrawal of £ 3000 - There can therefore be no doubt about his dishonesty in the withdrawal of £ 3000 on 15-3-27.

Draft of Mr.Sitharamachar for £ B 2500 on 12-7-27.

The proceeds of this draft for £ 2500 drawn by the accused on Mr.Mavlankar on 12-7-27 was credited to the MD.S. cash book in Exh.P.415(c) vide also P.415(d). This draft was met by two withdrawals from sandal oil collections one of £ 1400 on 10-11-23 and another of £ 1100 on 26-11-27 (Exh.P.417(h), (i), P.590, P.672(b) & (c). The proceeds of the draft were credited to the Mysore Bank on 22-7-27. On that very day cheques were issued on the Mysore Bank in favour of P.W. B.N.Subba Rao who went to Madras and remitted a sum of £ 2379-3-4 to Mr.Mavlankar by a telegraphic remittance. This is the remittance referred to in the accused's telegrams marked Exh.P.596(b) & (c) and Mr.Mavlankar's reply Exh.P.596(d The accused's letters P.517 and P.520 written in March and

Draft of Mr.Sitharamachar for £ 1250 on 15-9-27.

Mr.Sitharamachar drew a draft on Mr.Mavlankar on behalf of the Mysore Development Syndicate for £ 1290 as per counter-foil Exh.P.414 on 15-9-27. The proceeds of this draft is acknowledged in the entry Exh.P.415(a) in the M.D.S. cash book. The withdrawal of money for meeting this draft is entered in Exh. P.416(a), P.417(a) & (b) and (c), P.418 and P.419. The disbursements out of this item are marked Exh.P.415(b), (c) and (d). This amount was paid for mica which was the private business of Mr.Sitharamachar according to Exh.P.681 and P.524 Mr.Sitharamachar drew this draft after being well aware as pointed out in connection with the previous item that the amount so overdrawn for the Essenflour Co. had run up to over five digits.

Draft of Mr.Sitharamachar for £ 2500 dated 17-12.27

The Mysore Bank pressed for interest on the loans due by the Essenflour Co. (P.420 to P.426). Mr.Sitharamachar then drew the draft on Mavlankar for £ 2500 and sent it to the Bank on 21-12-27 with his letter Exh.P.658 (= P.428) for being discounted and the proceeds credited to the account of - - Essenflour Products Co. with the Mysore Bank. This was met by withdrawal from sandal oil moneys on 18-4-28 (P.430). - These transactions are borne out in the accounts. Mr.Sitharamachar's dishonesty is obvious for the same reasons as in the case of the preceeding draft.

An offence of Criminal breach of trust is triabl
at the place where the offence was committed (Sec.177 Cr.P.C.)
or (2) at the place where the accused received or retained
the property (Sec. 181(2) Cr.P.C. Further, if a person is
accused of an offence by reason of an act and a consequence
the offence is triable either at the place where the act was
done or the consequence ow ensued (Sec. 179 Cr.P.C.). According
ing to Section 405 I.P.C. a trustee commits a criminal breach
of trust not only (1) when he himself dishonestly mis-
appropriates or utilises the trust property in violation of the
trust but also (2) when he "wilfully suffers any other person
so to do". In the present case before this Court the act -
complained of with reference to the property comprises firstly
the transfer of trust-funds namely the net sale-proceeds of
sandal oil from the agent's account with Coutts & Co. London
to the agent's account with the Mysore Bank and secondly the
utilisation of such moneys for purposes unconnected with the -
agency. These two acts with reference to the trust-funds
are inseparably connected together as subsidiary and principal
acts for a single object. The transfer of funds from Coutts
& Co. London to the Mysore Bank has no aim or purpose except
in relation to and as a preparation for the utilisation of
these funds. The wrongful utilisation of the funds which is
the principal xx act which involves or at any rate completes
the violation of the trust in respect of the funds was effected
within the limits of the Mysore State and therefore the offenc
is triable by Mysore Courts. It may be contended that in the
case of the two transfers of funds from the Essenflour - -
Company's account with Coutts & Co. to the Asbestos Co.'s
account with the Mysore bank namely the sums of £ 1500 and
£ 2000 the very act of transfer from the account of the agents
to that of the Mysore asbestos Co. completes the alienation
of trust-funds irrespective of the utilisation of these funds
irrespective of the utilisation of these funds by the alienee.
In these cases the transaction of transfer with reference to

for an offence of breach of trust. The transfer of credit to an ~~xffxxxxxxf~~ amount from one bank to another represents the physical transfer of tangible property by the bank customer from one receptacle to another . As the transaction namely transfer of the fund is completed at the destination the offence comprised in such act of transfer is triable by Mysore Courts. So far I have dealt with the relation of the place of trial to the place where the offence is committed i.e. to the application of Section 177 Cr.P.C. to the case. It may be contended that by the withdrawal of the trust funds from the agent's account with Coutts & Co. the principal's funds are diminished in the hand of the agents in London that the mere withdrawal coupled with an intention to utilise them amounts to misappropriation and that therefore the offence should be deemed to have been committed in London. The question then arises how far Section 179 and 181 Cl.(2) Cr.P.C. justify the trial of the offence by Mysore Courts. For the sake of ~~brevity~~ brevity in a lengthy judgment I shall make a very brief reference to the principles that are established in decided cases about the application of these sections. Where a place is fixed by contract between the parties as the place of accounting for the trust-funds, the trustee should be deemed to have retained the property at that place within the meaning of Section 181 Cl.(2) Cr.P.C. vide (i) I.L.R. 38 Madras 779, (ii) 111 Indian cases 860 (= 29 Cr.L.J.941) (iii) 71 Indian cases 241 (= 24 Cr.L.J. 113) (iv) 86 Indian cases 213 (= 26 Cr.L.J. 725) (v) I.L.R. 32 Allahabad 397 (vi) I.L.R. 35 Allahabad 29 (vii) I.L.R. 41 Calcutta 305 (viii) 27 Cr.L.J.901, (ix) 29 Cr.L.J.1035.

There have been conflicting decisions among the High Courts as to the applicability of Sec. 179 Cr.P.C. to cases of criminal breach of trust. There are a large number of earlier decisions holding that Section. 179 applies only to an offence which according to its definition in the I.P.C

The trend of recent decisions is not to put such a narrow construction upon Section 179 Cr.P.C. but to interpret this Section as applying to cases of criminal breach of trust as loss is a consequence of the act of misappropriation and to enable trials where the loss was incurred. (1) See. 27 Cr.L.J. 992 (2) 29 Cr.L.J. 1034 and (3) 30 Cr.L.J. 249. All the cases cited above holding that Sec. 179 Cr.P.C. is not applicable to cases of criminal breach of trust refer to the first part of Section 405 I.P.C. i.e. direct misappropriation by the trustee himself and not to the second part of Sec.405 I.P.C. which refers to wilful sufferance by the trustee of misappropriation of trust property by a stranger. The latter class of breachers of trust involve by the very definition of the offence an act and or omission and a consequence namely the act or omission of wilful sufferance followed by the consequence namely misappropriation by a third party. There is therefore no reasonable ground as to why Section 179 Cr.P.C. should not be applicable to cases of breach of trust by wilful sufferance of the trustee. Wilful sufferance of the trustee is an act or omission in Mysore followed by a consequence in London. In that view the case is triable at the place of the act namely Mysore. The case reported in 27 Cr.L.J. 992 is an instance in point. When in consequence of an act of the accused in Bhopal State, money is taken out of the hands of a British Indian subject in British India section 179 was held applicable and it was held that the offence is triable either in Bhopal State or in British India

In the present case which constitutes the subject of the offence is not the entire amount withdrawn or utilised but only that portion of it due to Government after deducting the commission and expenses due to the agents. Accounting therefore is an essential factor to determine whether there was misappropriation and if so to what extent. The data on the basis of which this determination is made by the agents are their accounts maintained in Mysore and not the accounts maintained in London. The accounts of the apportionment of the sandal oil collections between Government and the agents and which show the amounts utilised by the agents in excess of their dues are kept in Mysore. The offence is in respect of the amount so determined in Mysore from the local accounts maintained here for the purpose in pursuance of the agreement. The principle of the large number of decisions referred to by me to the effect that criminal breach of trust may be tried at the place of accounting applies to the present case and is particularly appropriate in view of the circumstances set forth above.

The property which is the subject of the charge was received by the accused in the accounts of the respective companies with the Mysore Bank and the property is therefore received in Mysore State by the accused within the meaning of Section 181 Cl.(3) Cr.P.C. Whether the offence is deemed to have been committed by the wrongful utilisation of the funds by the accused in Mysore State, or whether the funds are deemed to have been received or retained in Mysore State or whether the wilful sufferance of the accused in Mysore led to the consequence of a misappropriation in London or whether loss is considered as a consequence which ensued to the Mysore Government by a breach of trust in London in any of these cases there is no bar to the trial of the offence by Mysore Courts.

Mysore Bank The three other items were remitted to the Mysore Bank's Head Office at Bangalore in a different district It was pointed out by the defence that in respect of these three items the trial has taken place in a wrong district. The accused can be tried only for his acts or omissions in respect of these amounts and those acts or omissions took place in Mysore and as such Mysore is the proper venue of the trial. Even if it should be contended that the receipt of the amounts in the Mysore Bank completed the offence and that therefore the trial in respect of three of the withdrawals should have been held in the Bangalore district, a mere change of district is only a curable irregularity under Section 531 Cr.P.C. Even here, the change of district has only furthered the ends of justice and convenience of the accused as the trial took place where the accused and the defence witness resided and where the agent company held its head office and maintained its accounts. I do not in these circumstances see any objection to the trial of the offence in this Court.

Facts to be proved and how proved.

In this case the charge against the accused runs thus:-

"That you, the said Mr.K.Sitharamachar during the six months from the 1st January 1926 to the 30th June 1926 at Mysore being in any manner entrusted with property, to wit, the sale-proceeds of Mysore Government manual oil amounting to Rs 7837-13-1 in the way of your business as an agent committed criminal breach of trust in respect of that property and thereby committed an offence punishable under Section 409 I.P.C.

The facts to be proved to substantiate this charge are:-

(1) that the accused was an agent

(2) that he was in any manner entrusted with property i.e. the sale-proceeds of the Mysore Government manual oil.

(3) that he utilised such property in violation of the mode in which such trust was to be discharged or wilfully suffered any other person so to do,

(4) that he had a dishonest intention.

It is now for us to examine how far these ingredients of the offence have been proved.

"That you, the said Mr.B.Sitharamachar during th six months from the 1st January 1926 to the 30th June 1926 at Myso e being in any manner entrusted with property to wit. the sale-proceeds of Mysore Government sandal oil amounting to £ 7837-13-1 in the way of your business as an agent committed criminal breach of trust in respect of that property and there by committed an offence punishable under Section 409 I.P.C

The facts to be proved to substantiate this charge are:-

(1) that the accused was an agent

(2) that he was in any manner entrusted with property i.e. the sale-proceeds of the Mysore Government sandal oil.

(3) that he utilised such property in violation of the mode in which such trust was to be discharged or wilfully suffered any other person so to do,

(4) that he had a dishonest intention.

It xx has now to be examined how far these ingredients of the offence have been proved.

Lord Blackburn's opinion is given as follows:- "The word 'person' may well include both a natural person (human being) and an artificial person (corporation). I think that in an act of Parliament unless there be something to the contrary. probably it ought to be held to include both. Circumstances and indeed very slight circumstances in the context show which way the word is to be construed in an Act of Parliament. And I am quite clear about this that whenever you can see the object of the act requires that 'person' shall have the more extended sense or the less extended sense then you shall apply the word in that sense and construe the act accordingly." In Section 88 Indian cases 697 (26 Cr.L.J. 137) it was held that "It is true that it is only in a limited class of cases that a company can commit an offence. These must be cases in which mensrea is not essential and must be cases in which it is possible for the Court to pass a sentence of fine only. For, a corporation is incapable of forming a criminal intention and to hold that it is capable of - - committing crimes punishable with imprisonment without option of a fine would be to hold the law inconsistent because it is not possible to so punish a corporation. Therefore in such sections of the penal law as prescribe imprisonment for an offence it must be held that the word person used in such sections means not a personification but an individual. Otherwise there would be inconsistency in the context which case is excluded by the General clauses act". Therefore in the cases of offences involving a criminal intention and punishable with imprisonment and fine the words referring to persons should be taken as referring to the natural persons and not to the artificial persons. Section 409 I.P.C. relates to an offence involving dishonest intention which a juristic person is incapable of entertaining and is punishable with imprisonment and fine. Section 409 I.P.C. therefore has - reference to the natural

Entrustment of sale-proceeds.

The next point for consideration is whether the accused was entrusted with the sale proceeds of Mysor Government sandal oil. It has been discussed at some length in an earlier part of this judgment ho. established that the sale-proceeds of sandal oil were entrusted to the agent company. The question then is whether entrustment to the agent company amounts to - - entrustment to the Managing Director. On this point the accused contended as follows:-

" It is not correct that moneys were entrusted to me or that they were under my control." In the previous para graph I have explained how for purposes of Section 409 I.P.C. the acts attributed to the Company refer to the natural persons who think and act for the company and not to the juristic or artifical person (corporation). A corporation devoid of mind and body cannot be a trustee within the - meaning of Section 409 I.P.C. as it is not capable of physical custody or control or intention. The entrustment for purposes of Section 408 and 409 I.P.C. is therefore to the managing Director who functions for the company in terms of mind and body. When moneys are put into the company's banking account, the managing Director becomes entrusted - with them. There are a number of decided cases in support of this position. In the case Queen Empress Vs. ~~Shoes~~ Moss. Directors were held to have the custody of the funds of the Company

you as matter of fact that the defendant Directors had dominion over the property, that they had the management of the funds of the Bank. I shall tell you that as Directors they were bound not to pay one anna of dividend out of any thing except the profits of the company and if you come to the conclusion that they did dishonestly pay dividends for the half-years x x x x when there were no profits, that each of these Directors committed criminal breach of trust." In that case the managing Director and his colleagues were convicted of an offence under Section 409 I.P.C.

Daulat Rai Vs, Emperor 29 Indian cases 105 it was held that the managing Director of a Bank is entrusted with the propert of the Bank and is guilty of an offence under Section 401 I.P.C. for dishonest use of that property. In the case Ramchand Gurvala Vs. Emperor reported in A.I.R. 1926 Lahore 385 a Municipal Committee handed over war bonds to the - Amritsar National Bank for sale and remittance of sale-proceeds. The Directors of the Bank were held to have been rightly convicted of an offence under Section 409 I.P.C. when the proceeds of the sale of the bonds were utilised for purposes of the bank. In Rex. Vs. Grubb reported in Law - Reports 2 Kings Bench Division 1915 page 668 the Chief Justice Lord Reading held as follows:-

"But it is strenuously contended that the - property was in fact and in law entrusted to or received by the Company and not to, or by, the appellant x x x x. It is contended that in each case the owner of the property - intended in each case to entrust it to the company and not to the appellant and that the property was in fact received by the company and not by the appellant; that as the - property came into the possession of the company and the moneys were paid into the banking account of the company and were entered in the books of the company and were applied to the use or for the benefit of the company, the appellant could not be convicted of any offence under the Statute.

The question raised is of general import
appellant's contention is right it would
interposition of a duly formed company
entrusted with the property or by whom
person could be convicted of an offence
Ex Act 1901 and indeed of any offence agg
law notwithstanding the undoubted fraudul
property since the company cannot be ind
prison. x x x x In the opinion of this
entrusted with property or may receive it
of any other person within the meaning of
withstanding that the property is not de
directly by the owner and that in fact th
know of his existence and has no intentio
property to him. If the accused has obt
control of the property of another perso
fraudulently converts it or the proceed
an offence within the section. For the
mining whether the offence has been comm
'being entrusted' should not be read as
the moment of the sending or delivery of
owner but may cover any subsequent perio
person becomes entrusted with the proper
cannot however be a fraudulent conversio
to defraud. A company has no mind and o
intention, if the person directing the o
of the company (or by whose instructions
passed into the possession of the compan
converted, intended to convert it fraudu
guilty of an offence whether the propert
converted to the use or for the benefit
his own use or benefit." These princip
strictly to the present case before us.
directions are put into the banking acc
Jeejeebhoy Products Co. with Messrs. Jeej
means a managing Director means entrust

a representative of the company in Londo
obey the orders of the company as issued
Director is permitted to draw funds for
managing Director functioning as the com
least alter the position that the manag
entrusted with the moneys put into the
company and thereby assumed control over
I therefore find it established that the
Director was 'in any manner entrusted
the meaning of Section 405 I.P.C. i.e.
the sandal oil collections when they wer
account in his control.

the absence of any special contract between

for the performance of any act is not due to the agent until the completion of such act; but an agent may detain moneys received by him on account of goods sold, although the whole of the goods consigned to him for sale may not have been sold, or although the sale may not be actually complete". Section 217 of the Indian Contract at runs thus

Period of sale	Total value	Commission on sales at 3% per cent	Expenses incurred by agents. ~~xxixxxxxxxxxxxxxxx~~ ~~xxx~~ end of the month
(1) 1-1-26 to 11-1-26	£ 2040- 7- 8	£ 92- 8- 3	Not ascertainable till the end of the month
(2) 12-1-26 to 27-2-26	14911-16-2	522- 5- 6	£ 146- 4- 7 for January and February
(3) 28-2-26 to 3-3-26	29145- 0- 1	1020- 0- 2	317- 3- 9
(4) 4-3-26 to 30-3-26	17020- 2- 7	592- 1- 0	62-10- 5

Total amount of sundry oil collections not credited to Government

This figure has been worked out both by P.W.4 the Deputy Compt to by P.W.2 accountant Mr.Sundara Rao in his examination-in-chief. respect of the period is the excess collections amounting to £ 284-1 responsible for short recoveries to the extent of £ 77-3-9. The dif claim of £ 207-11-9 on behalf of the agents vide Exh. P.~~X~~12. As it Exh.D.144 the agents had reason to believe they were entitled to ex benefit of doubt in respect of this item of £ 207-11-9.

The only other contention raised by the defence in this connection is that £ 3434-2-0 might be deemed to have been withdrawn on account of commission on American sales through the London office. This contention was abandoned in the cross-examination of defence witness Mr.Thippiah who advanced the contention. He stated that the commission and expenses due on American sales were deducted every month in the American account sales and adjusted and that the money so adjusted was with Cox. He stated that the theory of drawing commission on American sales through the London Office was opposed to facts as entered in the Essenflour books. According to the general ledger of the Essenflour Co. the amount due by the Essenflour Co. to Cox namely 7436 dollars and 36 cents was adjusted out of sandal oil collections with Cox. - - Therefore he stated "the amount of £ 3434-2-0 could not be at the credit of Essenflour with Cox in view of the above - adjustment". He also stated that if £ 3434-2-0 on account of commission on American sales was drawn from the London Office then it would be an over-draft because this amount was once deducted from the sandal oil dues to Government and adjusted in America. It is therefore unnecessary to pursue this contention further as the witness retracted the contention in cross-examination.

I have been acting in my representative capacity as Managing Director of the Essenflour Products Co.Ltd. and the allied concerns. Mr.Mavlankar was the representative of the Essenflour Products Co.Ltd. in London and was the agent and correspondent for the Mysore Asbestos Products Co.Ltd. the Mysore Development Syndicate and the Sri Krishnarajendra Mills Ltd. The four calls of moneys comprised in the charge framed against me were made by me on Mr.Mavlankar in the course of transactions between the above said concerns on the one hand and Mr.Mavlankar on the other."

"I submit that I was well within my rights in getting X from Mr.Mavlankar the amounts due or which I had reasons to believe were due by him."

" It is not true that I have myself drawn the amounts in question as alleged by the prosecution." Of the four withdrawals comprised in the charge there is direct evidence in respect of the withdrawal of £ 5000 to show that the accused deliberately got manual oil collections transferred from the agent company's account in the London Bank to the agent company's account in the Mysore Bank and utilised it to discharge a loan of the agent company to the Mysore bank. In Exn.P.597(c) & (d) dated the 26th June 1926 Mr.Sitharamachar wired to Mr.Mavlankar "Do not remit realisations to Government this month. Remit first week July and subsequent weeks. wait letter now in post." In Exn.P.597(a) & (b) Mr.Sitharamachar wired to Mr.Mavlankar "have not you received my confidential letters regarding our financial requirements. Please remit by wire £ 5000 to the Bank of Mysore Ltd. Essenflour account in addition - remit by wire £ 4000 to the Imperial Bank of India. - - - Bangalore to the credit Mr.T.L.Vardhamania Sowcar Mysore. Please telegraph remittance Monday positively. Telegraph what you have done." To these telegrams Mr.Mavlankar -

Regret further remittance impossible
ramachar again pres-ed for money in his telegram
and (b) dated 29-6-26 as follows: "Referrin to
of the 28th instant remittance £ 4400 credit of
Imperial Bank Bangalore very urgent. Strain your
resources and telegraph remittance, anxiously awa
telegraphic advise." In these telegrams Mr.Sitha
instructed Mr. Mavlankar not to remit sandal oil
Government but to the Ba enflour Co. and Mr.Varah
meet their financial requirements. Though in a v
manner the telegram not to remit money to Governm
separated from the other telegram sent on the sam
for money both the telegrams shew the same contex
letter regarding financial requirements referred
the telegrams. The instruction not to remit Jun
but only the collections in the first and subsequ
July is an instruction to misappropriate June col
for all and not to remit the June collections eve
month. The accused asked for sandal oil moneys,
money to be sandal oil collections before their r
in the account of the Mysore Bank. This knowled
increased the craving for more moneys from sandal
collections. In the transaction relating to £ 50
accused merely transferred sandal oil collection
in London to his control in the Mysore Bank and u
wrongfully. It is therefore his own act of wrong
throughout his representative was only an instrum
mechanically carrying out criminal instructions i
obedient subordinate.

Mysore Bank. Added to this the Asbes
in any need of a remittance. This is
doubt because out of the amount of £
received not in the asbestos Co. but
by the accused on the bank draft, the
only a sum of R 600-0-0 and even that
Mr. Sitharamachar. On the other hand
that stood in need of money and it cor
amount of £ 2000 equivalent in Indian
Even in the case of the withdrawal of
Mr.Thippia admitted that the accused
asbestos funds in contemplation at th
remittance. Most of the money receiv
Essenflour Co. and the M.D.S. It was
utilised the amount of R 6200 out of
on the very day it was known to have
M.D.S. utilised over R 5000 out of th
the remittances of £ 1500 and £ 2000
Essenflour accounts as Essenflour mone
moneys) but by Essenflour to them. vi
P.201(e) and (f).

In respect of the remittanc
Essenflour Products Co. the accused co
unaware as shewn by P.208 and P.516 tha
sum of R 6101-18-9 utilised by the Esse
total of £ 6101-18-9 utilised less £ 30
unrecouped on 1-1-28. The total stock
in America and London together was worth
P.C and how could the accused possibly
that he could ask for a remittance of
without interim the utilisation of su

the opinion of this Court they amount
wrongfully utilised by the accused...
use the money for any purpose of his
for any the accused, under his instr
such moneys to the accused Mr.Mavlank
as a mechanical instrument for the tr
the accused's control in London to th
the account with the Mysore Bank. Mr.
under the general express instructions
in individual cases by the approval an
by the accused. The accused must the
as wrongfully utilising the property h
the condition of the trust imposed in
ment.

--- which he had left with me and which I had confirmed them that whenever any Essenflour bills were accepted by me and there were no funds of theirs from which to meet them. I should draw upon their accounts with Coutts & Co. from the sandal oil sale-proceeds". In Exh.P.709 which is the office-copy of a letter from Mr.Mavlankar to Mr.Sitharamachar dated 6-12-24 already referred to Mr. Mavlankar wrote as follows: "When you left, you will - - remember you had told me that in case any difficulty arose about meeting Essenflour's drafts and I had no money either of my own or Essenflour's to meet the draft. I should draw upon the money from Essenflour's account for sandal oil. Just as I had to do once while you were here." There are - numerous circumstances in this case which indicate that this was the arrangement between Messrs. Mavlankar and - - - Sitharamachar. Mr.Mavlankar has drawn or intercepted sandal oil moneys due to Government to meet the drafts and demands of the Essenflour Co. I have already set forth at length in connection with the individual withdrawals and interception the documentary evidence to prove Mr.Sitharamchar's - - knowledge of the irregularity of such withdrawals of Government funds in the account of the agents with Coutts & Co. There is not a single instance in which Mr.Sitharamachar has taken objection even though he had guaranteed to the Governing Director in Exh.P.331 that Mr.Mavlankar would not withdraw sums without permission. We have therefore in this case the previous instructions of Mr.Sitharamachar to Mr.Mavlankar for the free utilisation of sandal oil moneys to meet the drafts and demands of the Essenflour Products Co. and acquiescence of the individual withdrawals and interceptions. Furthermore there is clear evidence to shew that far from raising any objection to such wrongful use of sandal oil moneys the accused was issuing instructions how to keep the fraud a secret and what precautions to take against discovery of the fraud by the Director of Sandal oil factories.

Concealment of the fraud.

In connection with the appropriati-
£ 6101-18-9 referred to already, there were a series of adjustments of the collections of later sales towards the unremitted and wrongfully used amounts of the previous sale There was also a partial recoupment by a remittance from Mysore. These had been duly communicated to the accused as shewn by Exh.P.516 but the accused got a revised and falsified account from Mr.Mavlankar for concealing the appropriation and part-recoupment. In that personal and confidential letter Exh.P.516 the accused wrote to Mr. Mavlankar as follows. "I have received your statement of accounts of Essenflour for the six months January to June 1925 x x x. The statement you have sent is such that I cannot pass it on to my office, so that it may be incorpora into our general accounts for several reasons. These I shall enumerate and request you to kindly go through them and send me accounts on the lines indicated x x x. If my clerks know that the monies from sandalwood oil sales were utilised by you to meet our drafts the matter is sure to leak out and then consequences will be bad. There is already a suspicion in Government circles that some such thing has happened. You will therefore see the need for removing the debits and credits relating to Asthers. You must also remove the credit of £ 3000 which sum was - - - telegraphed to you in June. Nobody knows this, and I don't want the clerks to know it now.x x x x. At your end I request you to see that Essenflour general accounts are not mixed up with sandalwood oil accounts. This is important as Government may get the sandalwood oil accounts audited at any time

the Essenflour Co.'s accounts kept in Mysore. Accountant Mr.Sundara Rao admitted that in respect of sandal oil moneys remitted by Mr.Mavlankar from Coutts & Co. to the Essenflour Co. the proper entry to be made in the sandal oil accounts is credit Coutts and debit the Essenflour Co. or the asbesto Co. whichever it was if the accountant in charge of sandal oil accounts were a person independent of the accountant in charge of the Essenflour General accounts. He also admitted that the entries actually made in the sandal oil accounts of debit Mavlankar in respect of sandal oil monies sent to the Essenflour should be balanced by credit entries for amounts received. Such balancing was done in the Essenflour genera ledger and not in the sandal oil ledger. He also admitted th by not entering the payment of sandal oil monies to the Essenflour Co. in the sandal oil accounts a person looking into the sandal oil accounts alone would be misled into thinking that the sandal oil moneys were not paid to the - Essenflour Co. He also said that under the agreement the Director of sandal oil factories had access only to the sanda oil accounts. Thus the method of accounting adopted in the Essenflour head office was one intended to conceal the - - utilisation of sandal oil moneys by the agents both in the sandal oil accounts and in the Essenflour general accounts and could be detected only by a close comparison of both together. Another item of evidence to shew that the accused acquiesced in the withdrawals but was only anxious to conceal the object of the withdrawal is furnished by Exh.P.531. When Mavlankar omitted in his half yearly account the amount received and remitted by him between 11-1-26 and 29-6-26 and exposed the direct relation between the withdrawals from Coutts & Co. and the accused, the latter took offence that the omission to enter credits and debits of the same items (which could not affect the account or the balance) would lead to undesirable inferences. The only undesirable inference possible is that the real nature of the transactions would be laid bare namely

namely misappropriation of sandal oil moneys by the Essenflour Co. and the misrepresentation in the accounts by providing a conventional break of connection between the withdrawal by Mavlankar and the utilisation by the Essenflo Co. would not be possible. It is to provide this disconnection between withdrawal and the Essenflour Co. that accused wrote to Mr.Mavlankar in Exh. P.516 to see that - Essenflour General accounts (shewing receipts of moneys from Mavlankar) are not mixed up with sandalwood oil - accounts (shewing withdrawal of sandal oil moneys by - Mavlankar). In his letter dated 14-4-27. Exh.P.517 Mr.Sitharamachar wrote to Mr.Mavlankar as to how he was going to mislead the auditors about the misappropriations as follows:

"The collections made by you as shewn in statements sent by you and by Coutts are far in excess of the amounts remitted to Government. For instance to the end of - - December 1926 the total of the amounts paid to the Essenflour account with Coutts for sandalwood oil realisation is - - £ 10,000 more than the amount remitted to the Government - account. The auditors will ask me why this is so; in fact I am afraid that if the explanation is not satisfactory, they will say we have misappropriated Government funds. Do you see the point?

So I wish to tell them that sometimes good - - customers like Astiers ask for extension of time but do not wish that Coutts & Co. should know of it as then it would reflect on their credit. In such cases the amounts are - nominally paid by you (Essenflour) and withdrawn to your bank credit. For instance I refer you to Coutt's statement for the 5th March 1927. In this a sum of £ 7087-10-0 is - shewn as received from Astier and only a sum of £ 5000 is paid to the Government account. I explain this by saying that Astier's payment was probably in part. Then again if you will refer to Coutt's statement of the 15th March 1927.

Bank. I know what this is for but I shall have to explain this on some such lines as above." Here we see the deliberate dishonesty of the accused. Instead of objecting to further withdrawals after he knew that £ 10,000 or sandal oil moneys had been already misappropriated by Essenflour M was encouraging Mr.Mavlankar to misappropriate by undertaking to offer ingenious false explanations to auditors. There are several other occasions when Mr.Sitharamachar requested Mr.Mavlankar not to enter into the accounts as if sandal oil moneys were paid to the Essenflour Co. as he wanted to misle others by representing that the moneys received from - - - Mr.Mavlankar were loans from his private funds and not sandal oil moneys. In Exh.P.523 dated 28-11-27 Mr.Sitharamachar wrote to Mr.Mavlankar as follows:-

"Note that on no account you should make any body understand here that you have paid Essenflour out of sandal-wood oil realisations. I am telling my co-directors here that it is your money that you have advanced to Essenflour just to help us out of our difficulties. The point now is that Essenflour cannot pay but you and I between us must pay up the sandalwood oil dues. x x x. We will be in a most - disgraceful condition if it is now known that we are - - utilising sandalwood oil funds for other purposes." In Exh.P.525 dated 26-4-28 Mr.Sitharamachar wrote to Mr.Mavlankar "Please don't enter in your books or correspondence as if you have paid Essenflour from the sandalwood oil account". In Exh.P.524 dated 4-5-28 Mr.Sitharamachar wrote to - - - Mr.Mavlankar. "In your reply, you must spin out a plausible story for the delay in the collection of arrears . Of - course, it won't do to say that we have used up (the sandal oil)funds." In Exh.P.527 dated 6-5-28 Mr.Sitharamachar wrote to Mr.Mavlankar "You must arrange to pay up atonce, latest before the end of June every penny that you have utilised from sandalwood oil sales. I'll see that the money owing from here is remitted too. x x x. I beg x you to -

we realise that we are on a powder magazine."

These circumstances in the evidence establish beyond doubt that from 5-8-25 (P.516) up to 1928 the accused Mr.Sitharamachar was acting in conspiracy with Mr.Mavlankar (1) for over-drawing from the sandal oil collections in excess the requirements of the Essenflour Products Co. and (2) for concealing such wrongful utilisation of the funds.

Methods for concealing the fraud.

The evidence adduced in this case discloses certain methods of concealing the fraud. The conduct of a party concealing a crime is under Section 8 of the Evidence Act an index of dishonesty being a conduct influenced by a fact in issue namely fraud. One method of such concealment has been already referred to namely not shewing in the sandal accounts as if moneys were utilised by the Essenflour Co. but shewing these monies as withdrawn by Mr.Mavlankar for own purposes and shewing the funds utilised by Essenflour as moneys lent by Mavlankar. It is important to remember the difference between the sandal oil collections credited agent's account with Coutts & Co. (right-hand side of the Account accused) and the remittances to Government (left hand side the account) should not exceed the commission and expenses due to the agents. Any such excess over and above commission represents an obvious misappropriation. Mr.Sitharamachar was quite alive to this and so he repeatedly gave instructions to Mr.Mavlankar to suppress this symptom of misappropriation by crediting lump-sums without name of customers and transfer such amounts to the Government account. Such lump-sums would appear as recoupment of the deficit. Another method adopted is to utilise the collections of later sales for credit of the arrears on earlier sales and thus reduce the period of pendency of individual arrears. Mr. Sitharamachar issued instructions to Mr.Mavlankar to follow these methods of concealing misappropriations as arrears.

"Arrange to get two big payments made to your bankers say from Roger and Gallet or Astier and remit these for old arrears. If the payments are made direct to Coutts by these firms it does no good. I hope you see the point. In any case you must so arrange that the payments to the Government account are equal to the realised amounts as noted in Coutt's statements. This is imperative. In Exh.P.517 dated 4-4-27 Mr.Sitharamachar wrote to Mr.Mavlankar. " I therefore request you in future till all arrears are paid off to see that big payments by such a Astier, Roger and Gallet etc. are paid to your bankers or any other bank but not direct to Coutts. The main point is this. The realisations as shown in the right-hand column of Coutt's statements must equal the remittances any difference there might be should not exceed a thousand pounds either way after providing for expenses and commission. If you will see to this I am saved and so are you." In Exh.P.522 dated 11-8-27 Mr.Sitharamachar wrote

"You must sell oil largely for cash or very early payment in Germany and France. These realisations might be remitted as for previous arrears. Some such arrangement must be made. In Exh.P.525 dated 26-4-28 Mr.Sitharamachar wrote to Mr.Mavlankar. "Especially in view of the fact that Roger and Gallet and Astiers have bought largely I cannot see why it should not be possible for you to pay the realisations from these for previous accounts at least." When all these methods failed the accused wrote to Mr.Mavlankar to falsify the account of deliveries of oil to buyers by reporting smaller deliveries than real and use the sale-proceeds of the difference to reduce arrears Exh.P.524.

and discounted in the Mysore Bank the proceeds sent by telegraphic remittance to Mr.Mavlankar to pay off arrears the drafts being ultimately met from sandal oil collections By this method the deficit was suppressed temporarily for 3 or 4 months the period of interval between the date of issue and maturity of the draft. Big amounts realised from customers were also remitted as lump-sums from the agents, the amounts due from the customers being still shown as arrears after recovery

(1) to reduce the deficit due to utilisation of £ 6101-18-9 of Invoice No.144 received from P.Astier. a draft for £ 4000 was drawn (£ 3000 thereof for Rosenfleur on 17-6-1925 on Mavlankar and discounted in the Mysore Bank Out of the proceeds a sum of £ 3000 was secretly sent by a telegraphic remittance to Mavlankar to pay off the arrears due on Invoice No.253. The draft was ultimately met on 5-9-25 by a withdrawal of £ 3000 from sandal oil collection Thus deficit of £ 3000 was temporarily recouped for the period 17-6-25 to 5-9-25. Exh.P.516 and P.208 and P.709 prove Mr.Sitharamachar's knowledge of the facts.

(2) To reduce the deficit due to the utilisation of P.Astier's amount of Invoice No.49?, a draft for £ 2000 was drawn on 12-7-27 on Mr.Mavlankar and discounted in the Mysore Bank. A sum of about R 36000 comprised partly of the proceeds of this draft and of another cheque equal to - - £ 2379-3-4 a secret telegraphic remittance was sent to - Mr.Mavlankar through the Madras Bank by P.W. B.N. Subba Rao confidential clerk of the accused. This amount was utilised to pay the amount due on Invoice No.677. The draft was - eventually met by withdrawal of sandal oil collections on the 10th and 26th November 1927.

(3) To reduce the accumulated arrears due to mis-appropriations a sum of £ 7875 received from P.Astier for Invoice No.717 was utilised for a lump-sum credit of £ 8000 towards previous arrears and this item of £ 7875 of Invoice

om the collections made on invoice No.10057 Vide Exh.P.519, 52u, P.562(g), P.558, P.563(b), P.564(b), P.557(a), P.681, 593(b).(h) to (n),(a),(c), P.688.

Another method adopted to reduce arrears was to ansfer sandal oil collections from America to London and edi n towards the deficit in the London sales. This rve distribute the deficit between London and New York particulars and evidence regarding these

Remittances from the sale proceeds of New York sales to make up deficits of sale-proceeds of London sales.

Reference to Cox's letters	Reference to Mavlankar's books	Reference to Coutt's statement	E.F. books	Utilisation of the amount.
P.557	P.564 page 138	P.558	Ledger P.417(f)(g) Journal P.201(b)	P.596(b),(c),(i) & (j). To reduce arrears in London sale proceeds.
P.557(a)	P.564(b)	P.450		P.593(f) to (n) and P.523. To reduce arrears by paymt of £ 5000 in the name of P.Astiers towards Invoice No.717 on 9-12-27 as make up for amount collected and utilised.
P.557(b)	P.565(b)	P.468		P.591(a) & (b). To reduce arrears the lump-sum of £ 3125 was credited to Coutts & Co. towards arrears on 4-6-28. P.672(i) S.C.J. S.C.L. P.417(j) &
P.557(c)	P.565(c)	P.56(		P.591(c) & (d) & reduce arrears a lump sum of £ 5000 was credited to Coutts & Co. towards arrears on 30-7-28

accounts of Mr.Cox are admissible under Sec.32 Indian Evidence act. Even if these should be inadmissible the other items of evidence given moneys were brought from America and used to

In this case we have a series of admissions indicating that the accused was utilising sandal oil collections with the knowledge that i should not have been done. ' An admission by the party himself is in all cases the best evidence which can be produced and summar— the necessity for all further proof' vide Rex Vs. Doorsar 14 Cox C.(486. The admissions made in the accused's letters to Mr. Ravindra were made in all sincerity as the letters show and the highest evide ary weight has therefore to be given to them . In this case the admissions stand fully corroborated by the conduct of the accused wi reference to the subject matter of the admission. In Exhibit P.2 dated the 26th April 1928 Mr. Seetharamachar has written as follows:-

" Both of us are landed in a situation which we did not expect and neither of us have utilised the moneys for our personal benefit but this would not in any way condone the situation x x x . We both have been very sanguine in regard to the future prospects but have been unfortunate . All these however will not count when one main issue is raised namely that the realisations of sandalwood oil instead of being remitted to the Government immediately have been - utilised for other purposes though not my own?

In this inculpatory statement the accused admits that all along he was utilising sandal oil collections due to Government for speculative enterprises.

Assembly Encomplicour cases you has come out
All these letters contain statements amounting more or less to
lodgment of guilt while they clearly suggest an inference of guilt
the accused in respect of the systematic utilisation of Government
scandal oil moneys for other purposes.

I shall very b riefly refer next to certain general objections raised against the prosecution. It was contended that the agreement provided for the settlement of disputes by arbitration and that the prosecution was therefore open to objection. There can be no arbitration to compound a felony and the arbitration clause in the agreement could manifestly not have been intended by either party to the agreement to refer to the compounding of a criminal offence.

It was further contended that there can be no prosecution for the general balance of a running account. A running account is the account of transactions in which one person receives moneys for another and makes payments for that other in such circumstances that the question in whose favour the balance lies on a particular day is not determined until there is settlement of accounts. The account of an agent for sale proceeds realised by him out of which he could draw commission and expenses only is not a running account because he has credits not realisations and there can be no question of making payment in excess of collections. The balance is always in favour of the principal as is actually proved to be the case in respect of all the transactions proved in the case (Exhibits C 6, C 3 and C 7). The agent has no occasion to make any payments on behalf of the principal except to extent of a minute fraction of the principal's moneys in the hands of the agent. It is not as if the account between the agents and the Government is an open account either. The accounts between them are finally settled between them at the end of every month. In the account sales, the total value of sales, the deductions on account of commission and expenses, the remittances to the Government account and the net balance due by the agents to the Government are settled and communicated by the agents to the Government and accepted by them. In all important respects the circumstances of this case differ from those of Mohan Singh Vs. Emperor 42 Allahabad 522. In that case the accused was commissioned to sell goods and purchase goods out of the principal's moneys and earn profit out of such purchase and sales business and there

That case is therefore quite distinguishable. On the other hand we may refer to the case [illegible] 27 Criminal Law Journal 409 and 30 Criminal Law Journal 189 which hold that what is required for purposes of a prosecution in a case of breach of trust is proof of the appropriation of specified sums identifiable in an account and explainable by the defence with reference to the transactio in respect of that sum and not a general deficit in a trading account which does not convey any clear idea of the items of receipt corresponding to the items of misappropriation or out of which the misappropriation has been effected. In the present case the particular item of sandal oil collections out of which the moneys have been misappropriated, the particular remittances which contain a specified amount of misappropriation have all been proved. There can thus be no analogy between the facts of the present case and those of Mohan Singh Vs. Emperor 42 Allahabad 522.

Another point to which my attention has been referred in the course of arguments is that civil liability for the amount in questio has been admitted that this is an index of innocence and that even at its worst it would be only a case of temporary utilisation. How far admission of civil liability is an index of innocence depends upon the circumstances of each case. In respect of the sandal oil agency, the agents had to submit a return every month showing the oil sold, its price, the amount remitted to Government and the balance due. These are calculated by the accountant from the invices received from London and also the banker's statements. There is thus no scope for any mistakes except those due to inadvertence in calculating the liability of the agents to the Government and these were scrutinised in the Director's office. The correctness of the amount of liability to Government as entered in the account sales is therefore no index of the accused's innocence. On the other hand the method employed for the defalcation is to falsely represent the defalcations as arrears due fro customers. In this respect there can be no doubt from the accused's letters that he was wilfully and dishonestly rendering false accounts of arrears and collections.

the account sales. We shall have to consider also whether a person who has been systematically utilising Government sandal oil moneys for years together to finance insolvent companies at the last gasp of their existence - companies which fulfilled the only purpose of furnishing emoluments to the staff and which the other directors did not want to continue - intended only a temporary utilisation. However a temporary misappropriation is also the same offence as a permanent misappropriation.

C o n c l u s i o n.

The circumstances discussed at some length in the foregoing pages lead to the following conclusions namely:-

(1) that the accused in his capacity as Managing Director of the agent company was the agent of Government for the sandal oil business for purposes of the criminal law

collections to the accused instead of to the Government felt encouraged to ask for £4,400 more to be sent to is a sad circumstance which decidedly calls for deterren is quite probable that if Mr. Mavlankar had not also own use, the accused's methods of concealment of his succeeded and he might have escaped the punishment rich his own crimes independently of Mr. Mavlankar's frauds. be conceded that Mr. Mavlankar's conduct is perhaps eve than that of the accused. But this is no answer to t frauds committed by the accused in respect of which Mr. M is no more than that of a faithful accomplice. Howev tragic and pitiable the case may appear to a lay mind in circumstance that Mavlankar drove the accused to his dea a judicial tribunal should not allow itself to be swayed ations but insist on the inexorable course of the law in accused's own conduct. I do not therefore consider fit case for lenient punishment. I convict the accu ramachar of an offence under Section 409 Indian Penal Cod him to undergo rigorous imprisonment for two years and t one thousand rupees in default to undergo further rigorou for six months.

It would be an omission if I do not acknowledg tance I have received in the trial of this case teeming points of law and fact, from Mr. A. R. Nageswara Iyer who prosecution and Messrs. C. Doraswami Iyengar and M. Krish ducted the defence. The ability and industry of the S Inspector Mr. Seshagiri Rao who was instructing the prose referencing and accounting during the trial very easy in a a thousand exhibits.

Pronnced in open Court.

(Sd.) T. G. Rama Iyer,

Additional District

List of documents submitted in evidence for the prosecution
in Criminal Case No. 1 of 1964- 1969 on the file
of the Additional District Magistrates Court,
for trying the Government Salaam Oil
Infringement cases, Ayoora.

Exhibit No. P.1. Letter No.357 dated 29-5-23 from Mr. M.L. Vardhamaniah to the Chief Secretary, submitting his proposal for taking up the selling agency of sandal wood oil and offering the terms of his agreement on account of the Essenflour.

P. 2. Letter No. I.C. 80/ I & C 192-22 dated 6-7-23 from the Revenue Secretary to Mr. M.L.Vardhamaniah stating that the Government were pleased generally to appoint the Essenflour Products Ltd, to conduct the agency from 1-9-23 pending the question of drawing up the necessary agency agreements and the settlement of the precise terms of the contract.

Letter No.I.C.81/ I & C 192-22-11 dated 7-7-23 from the Revenue Secretary to Mr. Y. Narasinga Rao, Director in-charge of sandal wood oil factories, intimating that the contract with Messrs. Whiffin & Sons would terminate on 31-8-23 and that the Essenflour Products had been appointed agents in their place and requesting to take action to terminate the agency of Whiffin & Sons and transfer it to the Essenflour Products .

Mr. B. Sitharamachar, Managing Directo
to the Sandal Oil Factories confirmin
his telegram in regard to his having
taken charge of the stock of oil from
Messrs. Whiffin & Sons.

Letter No. I.C.455/ I & C. 192-22-14 dated 24-12-22
from the Revenue Secretary to Mr. Y. Narasinga
Rao, Director Sandal oil Factory, forwarding
the copy of the draft agreement to be entered
into with the Essenflour Products and
requesting for an early reply.

Government have recently passed certain orders on American and French business, the Agents thought it necessary that the terms of the sandal wood oil agency have to be modified in the light of the above Government orders and requesting to send a draft agreement embodying the latest Government orders.

Signature of Mr. B. Sitharamachar in the above letter.

Original letter No. I.C.2595/ I & C 192-22- dated 8-10-24 from the Revenue Secretary to the Managing Director of the Essenflour replying to Exhibit P.8 and stating that as the Agency had already gone on for more than a year, the Government desired that the agreement as already approved should be signed without any further delay.

Original letter No.1010 dated 30-10-24 from Mr. Sitharamachar to the Revenue Secretary returning the draft agreement with his alterations and stating that the draft submitted was practically the same as was sent to the Agents except in regard to some clauses where the wordings had been altered.

Draft agreement signed by Mr. B. Sitharamachar with his alterations sent with Exhibit P.10.

Letter No.3068/ 1 dated 9-2-25 from the Director of the Sandal Oil Factories to the Essenflour Products forwarding the draft agreement as finally approved by Government and requesting the early execution of the same (original letter).

Mr. Y. Narasinga Rao to the Essenflour stating that the Governmenthad observed on the delay re the execution of the agreement and requesting to expedite the same.

Office draft of letter No.619 dated 5-6-25 from Mr. B.Sitharamachar to Mr. Narasinga Rao stating that he had consulted Advocate Mr. A.Krishna Rao and that Mr. Narasinga Rao's presence was necessary for executing the agreement.

agreement dated 10-6-25, between Mr. Y. Narasinga Rao on behalf of Government and the Essenflour Products.

Office copy of letter No.627 dated 11-6-25 from Mr. B.Sitharamachar to the Director of Sandal oil Factories forwarding the agreement etc.

Signature of Mr. B.Sitharamachar in the Proceedings Book of the Directors of their meeting held on 3-5-1925.

Agreement dated 9-12-24.

Original letter No.149 dated 4-2-24 from Mr. M.L.Vardhamanish to Mr. Y. Narasinga Rao pleading his inability to send the list of collections for want of Coutts' statement of accounts and of similar lists from the London representatives.

Office copy of Director's letter No.7349 dated 6-6-28 to the Essenflour Products requesting to send the list of stocks of oil at the close of the official year but not later than the 15th August.

Office copy ofletter No.2594 dated 2-2-24 referring to the accounts sales for December and requesting to furnish the list

outstandings as on 31-12-23, requesting also that as the Agents remitted the sale proceeds every week to Messrs. Coutts & Co., a list may be sent showing the details of the firms from which the amount had been received.

Original of Exhibit P. 20.

Office copy of letter No.1536 dated 21-10-24 from the Director to Mr. Sitharamachar stating that the previous sanction should be obtained for allowing long credits to customers etc.

Original letter No.969 dated 22-10-24 from Mr. B.Sitharamachar to Mr. Narasinga Rao stating that he had promised 60 days concession to Mr. Babcock and stating that he would send the list of collections and the list of outstandings from 1st July 1924.

Office draft of letter No.1515 dated 20-10-24 from the Director of Sandalwood oil Factories to the Essenflour Products stating that the Government had in their order dated 19-10-24 observed that the outstandings were still heavy and requesting to take necessary action for reducing the outstandings early and adding that in the absence of details as to the dates of payments from the several customers the Director was not in a position to watch the credits allowed and to point out cases of delay and requesting to furnish particulars of payment in respect of remittances made from week to week.

ter No.955 dated 21-10-24 reply to the above and stating that before the end of that week a complete statement from 1-7-24 would be submitted.

Office draft of letter No.3982 dated 8-5-25 from the Director to the Maseniflour Products pointing out the heavy outstandings with particular reference to that of Rubeek's and Astier's.

Id the original letter No.4450 dated 9-4-25 from Mr. B.Sitharamachar to the Director replying to the above letter and enclosing copy of telegram and of a letter addressed to Mr. K.B.Mavlankar and stating that action would be taken to expedite the collections.

Is the copy of telegram dated 9-4-25 addressed to Mr. Mavlankar.

Copy of the letter No.447 dated 9-4-25 from the Maseniflour to Mr. Mavlankar re the heavy outstandings with particular reference to those of Rubeek and Astier.

Office copy of the letter No.4397 dated 14-5-25 from the Director to Mr. B.Sitharamachar stating that the Government are feeling uneasy about heavy outstandings and desiring to be informed re the cause of delay in the collection of outstandings.

Original letter of Exhibit P.27.

Original letter No.566 dated 15-5-25 from Mr. Sitharamachar to Mr. Y. Narasinga Rao replying to Exhibit P. 27 and stating that he was getting nervous regarding the outstandings and that he did not want to aggrevate by telegraphing or writing stringent reminders to Mr. Mavlankar and furnishing a

The draft of the letter No.1900 dated 22-9-24 from the Director to the Essenflour Products acknowledging the statements furnished to the latter and stating that the sum of £ 6,105 shown in the list of outstandings as due from P. Astiers had not been collected etc.,

Original of the above letter sent to the Essenflour.

Original letter No.1114 dated 27-11-24 from Mr. B. Sitharamachar to the Director replying to Exhibit P.29 and stating that he very much regretted that Messrs. P. Astiers and others have defaulted payments and stating that in future they will keep up to their engagements.

Office draft of the letter No.2717 dated 17-1-25 from the Director to the Essenflour Products forwarding the list of outstandings as on 18-12-24 and observing that the delay in regard to P. Astiers was most abnormal and pointing out other instances of delay and enquiring why some of the items had been allowed to be pending for over six months.

Original of Exhibit P.31 sent to Essenflour Products Ltd.

Original letter No.135 dated 21-1-25 from Mr. B. Sitharamachar to the Director replying to Exhibit P.31 and stating that in the case of P. Astiers there appeared to be some mistakes as from some of the correspondence it appeared that the amount had been paid etc.,

Original letter No.96 dated 10-2-25 from Mr. B. Sitha

-Ramachar to the Director forwarding account sales etc., for December 1925 and stating that so long as the interests of Government are watched and so long as the Essenflour was responsible for the amounts the Director should appreciate the difficulties of the buyers and permit them a certain amount of lattitude in paying up the arrears.

Office of the letter No.4135 dated 26-8-26 from the Director to the Essenflour stating that the outstandings remaining for more than 60 days should be collected and remitted very early.

Letter No.239 dated 27-8-26 from Mr. Lakshmipathaiya (for Essenflour) to the Director replying to Ext.P. 34 and stating that they were writing to Mr. Mavlankar to collect all the dues then remaining for more than 60 days.

Letter No.389 dated 25/26-5-26 from Mr.B.Sitharamachar to the Director assigning reasons for the delay in the collection of arrears, and stating that by constantly nagging their representatives both at London and in New York they shall be repressing their enthusiasm.

Letter No.Nil dated 25th July 26 from Mr.B.Sitharamachar to the Director stating that on account of Mr. K.B.Mavlankar being on tour in the Continent, there was no remittance to Government account and stating that no telegram of a threatening character to Mr. Mavlankar would help matters.

Letter No.107 dated 20-10-26 from Mr. B.Sitharamachar to the Director stating that the remittances would be made by the end of the month and requesting him not to refer to Mr. Mavlankar about remittances.

Letter No.1245 dated 29-9-26 from the Director to the Essenflour Ltd the import duty and pointing out that the sum of £ 5,000 advised as having been remitted to Coutts in London on 25-6-26 had appeared only in the accounts for the month of July and that a heavy sum of £ 41,401-12-10 was outstanding as on 30-6-26 and requesting for a detailed list showing the amounts dues from the several customers as on 30-6-26.

Original of Exhibit P. 39 sent to the Essenflour Products.

Letter No.4300 dated 29-5-24 from the Director to the Essenflour reminding the latter of the request for furnishing details of remittances made in London from week to week in order to enable the watching of the period of credit allowed to several purchasers and requesting for a list of outstandings as on 31-12-23.

Original of Exhibit P.40 sent to the Essenflour.

Original letter dated 25-5-25 from Mr. B.Sitha -ramachar to the Director stating that Mr. M.B.Mavlankar had been trying to secure all the business available in important countries, that he was more worried about remittances than about the sales, that in order to secure large business they had to give recognised Firms 60 days credit and that the big buyers were not treated with consideration, there would be r^ reciprocation ~~with consideration, there would be no~~ on their part to come and place very big orders.

Letter No. 6487-88 (office draft) dated 2-5-28 from the Director to the Assenflour pointing out instances of discrepancy in the dates of advice and of remittances and observing that the delays in the remittances of the amounts collected have of late becoming more and mor pronounced, and requesting to take prompt an necessary measures for settling the matters to the satisfaction of all concerned.

Office copy of the letter No. 4487 dated 16-2-2 from the Director to the Assenflour - observing that the position re. outstanding had not materially improved and stating that in no case the credit allowed should exceed 60 days and requesting Mr. Mavlankar to send him a list of outstandings as on 31-12-27.

Office copy of the letter No.4035-36 dated 24-1 27 from the Director to the Assenflour Products, London, stating that as against £ 5,000 promised to be remitted during the week and as against £ 4,000 promised to be remitted in the course of next week his cable dated 8-3-27 advised a remittance of only £ 1,000 while that of the 15th March advised the remittance of only £ 1,500 and requesting him to explain cause for the difference.

Office draft of the letter No.3281 dated 5-2-26 from the Director to the Assenflour, Mysore, giving particulars of outstandings and requesting the latter to look into thematter and to arrange to have the old arrears paid-up without any delay.

Office copy of the letter dated 5-3-26 from the

Director to the Essenflour, Mysore re the heavy outstandings and requesting to arrange to have the outstandings collected and remitted early.

Office copy of the letter No.4355 dated 9-4-26 from the Director to the Essenflour stating that the outstandings as on 8-4-26 was about £ 21,891 which was in regard to sales from January to March mostly and requesting to collect and remit the outstandings for more than the normal period.

Office draft of letter No.4751 dated 7-5-26 from the Director to Mr. B.Sitharamachar stating that the revised budget of the Mysore Government for the current year was likely to show a defect of 5 lakhs of rupees and that the Government were therefore anxious that every effort should be made to collect as much of the heavy outstandings on account of the Sandalwood Oil business in London as possible and that the outstandings of of £ 41,000 as at the end of April 1926 should be collected and remitted to Government account before the end of June 26.

Office draft of the letter No.5124 dated 1-6-26 from the Director to the Essenflour, Mysore - commenting on the letter No.389 dated 26-5-26 from the Essenflour to the Director.

Fair copy of Exhibit P.49 sent to the Essenflour.

Complaint from the Director of Sandal oil Factory Bangalore dated 19th March 1929 to the Inspector General of Police that the accused Mr. B.Sitharamachar has committed breachof trust

in respect of about 55 thousand pounds out of the sandal oil collections due to Government.

Letter No. 616 dated 4-6-25 from the Essenflour to the Director to the sandal oil Fasteries stating that he will have to go over Mysore for getting the agreement executed which is ready for signature.

Letter No. Nil dated 5-6-25 from the Essenflour to the Director requesting him to go over to Mysore for a day to sign the agreement.

Letter No. 4695 (office draft) dated 5-9-25 from the Director to Mr. B. Sitharamchar asking him to send a wire to him if his presence at the time of the execution of the agreement was necessary.

Letter No. Nil. dated 8-6-25 from Mr. B. Sitharamchar to the Director requesting him to go over to Mysore on Wednesday to sign the agreement.

Letter No. 627 dated 11th June 1925 from the Essenflour to the Director sending him the agreement and copies of the extract of proceedings of the Board meeting held on 3-5-25.

Letter No.583 dated 27-5-26 from the Essenflour to the Director confirming the above telegram.

Covering letter dated 16-2-26 from the Essenflour to the Director forwarding the sales report, the account sales and the summary of expenses for the month of December 25.

Sales report No.28 dated 10-2-26 (London sales) for December 1926 enclosed to the above letter.

Account sales No.28 dated 10-2-26 for the month of December 1925.

Sales report No.29 dated 10-3-26 for the month of January 1926.

Account sales No.29 dated 10-3-26 for the month of January 1926.

Covering letter dated 20-4-26 forwarding the accounts for the month of February 1926.

Sales report No.30 dated 19-4-26 for the month of February 1926.

Accounts sales No.30 dated 19-4-26 for the month of February 1926.

Summary of expenses No.30 for February 1926.

Statement showing the details of fright etc., enclosed to the above letter.

Covering letter dated 17/18-5-26 submitting the accounts for March 1926.

Sales report No.31 dated 17-5-26 for March 1926.

Account sales No.31 dated Do.

Summary of expenses No.31 Do.

Sales report No.32 dated 14-6-26 for the month of April 1926.

Accounts sales No.32 dated Do.

Summary of expenses dated Do.

Sales report No.33 dated 13-7-26 for the month of

Accounts sales No.33 dated 13-7-26.

Summary of expenses No.33 dated Do.

Covering letter dated 14-8-26 forwarding the accounts for the month of June 1926.

Sales report No.34 dated 13-8-26 for the month of June 1926.

Accounts sales No.34 dated Do.

Summary of expenses dated Do.

Letter dated 29-8-23 from Mr. Sitharamachar to Mr. M.L.Vardhamaniah regarding the arrangements in opening an account in the Eastern Bank for the deposit of sandal oil collections, and also about opening an account with Messrs. Coutts & Co, regarding the deposit of sandal oil collections.

Letter dated 6th September 1923 from London from Mr. B.Sitharamachar to Mr. M.L.Vardhamaniah stating that Messrs. Coutts & Co., were willing to open an account on behalf of Essenflour Products but required a copy of thememorandum and Articles of Association etc.

Purport of cablegram sent to Mr. B.Sitharamachar, London on 20-9-23 intimating him to drop easter tight and approve arrangements with Coutts.

Directors of Essenflour Products held on 26-9-23 requesting Messrs. Coutts & Co., London to open an account with the Essenflour Products, Mysore, and also authorising Mr. B. Sitharamachar Managing Director to s cheques on behalf of the Company.

Office draft of letter dated 26th September 1923 from the Essenflour Products to Messrs. Coutts & Co., offering thanks for their having consented to act as their Bankers and also enclosing copies of memorandum and Articles of Association etc.

Proceedings of the meeting of the Board of Directors of th Essenflour Products held on 26-9-23.

Proceedings of the extra-ordinary general meeting of the share-holders of the Essenflour Products held on 23-7-2

4th resolution in the said proceedings to convene the meeting to confirm the resolution to increase the powe of borrowing.

Proceedings of the special general meeting held on 22-8-23 confirming the resolution at the previous meeting to increase the power of the Director to raise loans up to 5 lakhs of rupees.

Proceedings of the 6th ordinary general meeting held on 3rd July 1927.

Office draft of letter dated 26-9-23 from Mr. M.L. Vardhamaniah to Mr. Sitharamachar about the printing of letter-heads and also about certain duties payable by Government.

Letter dated Paris. 16-10-23 from Mr. Sitharamachar to Mr. Vardhamaniah explaining the invoice sent to Messrs. Johnknight Ltd., and also printing of letter - -heads and landing charges.

Letter dated(London) 24-10-23 from Mr. B.Sitharamachar to Mr. M.L.Vardhamaniah acknowledging the receipt, memorandum of Articles of Association etc., and requesting to send a copy of the Proceedings of the General meeting authorising Mr. B.Sitharamachar and Mr. K.B.Mavlankar to operate on the accounts with Messrs. Coutts & C

Letter dated 12-11-23 from Mr. B.K.Garudachar to Mr. M.L.Vardhamaniah about the ammendment proposed to be made in clause 64 of the Articles of Association regarding the persons authorised to operate on the accounts with Messrs. Coutts & Co.

Letter dated 15-11-23 from Mr. M.L.Vardhamaniah to Mr. B.Sitharamachar stating that he will send a copy of the resolution of the meeting of the share-holders and also of the Directors regarding the persons authorised to draw money from the bank.

Proceedings of the 3rd general meeting of the share-holders of the Associated Flour Products held on 17-11-23.

Proceedings of the Special general meeting of the share-holders of Associated flour products held on 3-12-23 regarding alterations to be made in article 64 of the Association.

Proceedings of the 7th meeting of the Board of Directors of the Associated products held on 5-12-23.

Office copy of letter No.C1.53-6 dated 6-12-23 from the Associated to Messrs. Coutts & Co., London enclosing the extract of the Proceedings of the two meeting of the share-holders held on

17-11-23 and 3-12-23 and one of the Directors on 15-12-23 authorising the Managing Director Mr.B.Sitharamachar and Mr. K.B.Movlankar correspondant of Essenflour Products of London Ltd., to operate on the banking accounts of the Co.,

80 A. Copy of the Proceedings of the 3rd General meeting of the share-holders of the Essenflour Products held on 17-11-23.

80 B Copy of the Proceedings of the Special general meeting of the share-holders held on 3-12-23.

80 C Copy of the Proceedings of the meeting of the Board of Directors held on 3-12-23 resolving that Messrs. M.L.Vardhamanaiah and B.Sitharamachar and K.B. Mavlankar be authorised to operate on the banking account with Messrs. Coutts & Co.

Office draft of letter No.C.53-6 dated 6-12-23 from the Essenflour to Mr. Movlankar enclosing a letter with its enclosures to Messrs. Coutts & Co., and requesting him to deliver to them.

Copy of telegram to Messrs. Coutts & Co , and Ekdom, London, from the Essenflour, requesting Messrs. Coutts to transfer amounts to Mysore Government account on the instructions of either Mr.B.Sitharam -achar or Mr. K.B.Movlankar till the Proceedings of the general and Directors meetings are sent.

Letter No.Jld. 17 dated 28-12-23 from Messrs.Coutts & Co., to Mr. M.L.Vardhamanaiah acknowledging the receipt of copies of Proceedings of the General and Special meetings of the Directors and informing him to follow the directions of Mr.K.B.Movlankar

Letter dated, London 17-1-24 from Mr. A.S.Movlankar to Essenflour Products Ltd, Mysore, acknowledg--ing the receipt of their letter No.65/27 dated 22-12-23 stating that he will send a copy of Goutt's statement every week.

entry dated 6-4-25 relating to the debit of £ 6,101-18-9 to K.B.Mevlankar's account and credit to the suspense account.

108 entry reversing the above entry crediting Mr. Mevlankar and debiting suspense account of £ 6,101-18-9.

124- entry dated 26-9-25 relating to the debit £ 5,000 to K.B.Mevlankars account and credit to Coutts and Co., being the amount withdrawn by Mr. K.B.Mevlankar on account ofcommission.

130- entry dated 7-12-25 relating to the debit £ 1,000 to coutts and Co., and being amount wi by Mr. Mevlankar on 11-11-25.

133- entry dated 25-12-25 relating to £ 1,000 withdrawn from Messrs. Coutts by Mr.K.B.Mevla 4-12-25.

142- entry dated 29-3-1926 relating to the cr £ 1,500 being the amount withdrawn from Messr Coutts & Co., by Mr. K.B.Mevlankar on 27-3-26

Ext. P. 136 G. Page 73- two entries dated 18-8-24 and 25-8-24 relating to £ 753-7-4 being the amount withdrawn by Mr. Movlankar and £ 2,246-12-8 withdrawn by him on 28-7-24.

P. 137 Personal ledger of the Essenflour Products Ltd., sandal oil account.

P. 137 A. Page 13- entry dated 14th September 1923 relating to delivery note No.3 of P. Austier of France the amount due £ 5,220.

P. 138 Ledger Book of the Essenflour Products Sandalwood oil.

P. 138 a. All the entries made on page 8 of this book relating to the account of Messrs. Coutts & Co.

P. 138 B. Do. on page 10.

P. 138 c. Do. on page 9. entry dated 8-2-26 relating to the withdrawal of £ 1,138-13-5 by Mr. K.B.Mavlankar.

P. 138 (d) All the entriesnotedon page 11.

P. 138 (e) & (g) Page 9. Entry dated 22-3-26 relating to the withdrawal of £ 1,500 by Mr. K.B.Movlankar.

P. 138 f. Page 44. Entry dated 8-2-26 in Mr. K.B.Movlankar's account relating to the withdrawal of £ 1,138-13-5 from Coutts & Co., on 11-1-26.

P.138 h. Page 44. Entry in the above account dated 22-3-26 relating to the withdrawal of £ 1,500 from Coutts on 27-2-26.

P. 138 i. Page 11. Entry in Messrs. Coutts & Co's account dated 24-5-26 relating to the withdrawal of £ 2,000 by Mr. K.B.Mavlankar.

P.138 j. Page 46. Entry in Mr. Mavlankars account dated 24-5-26 relating to the withdrawal of

£ 2,000/- from Messrs. Coutts & Co., on 3-5-26.

Page 46- Entry in Mr. Mavlankar's account dated 24-5-26 relating to the withdrawal of £ 2,000/- from Messrs. Coutts & Co., on 3-5-26.

Page 48 dated 30-6-26 in Mr. K.B.Mavlankar account relating to the withdrawal of £ Coutts on 29-6-26.

Page 15- Entry in Messrs. Coutts account dated 18-3-27 relating to the withdrawal of £ 3,000 in Mr. K.B.Mavlankar's account.

Page 52- Entry in Mr. K.B.Mavlankar's account dated 18-3-27 relating to the withdrawal of £ 3,000 from Messrs. Coutts & Co.

Page 23- All the entries made on Sundry persons account from 21-1-26

Page 36- Entry in the account of Government Mysore showing that £ 3 41,401-12-10 Government on 30-6-26.

Page 36- Pencil notes at the end showing that £ 6,620-15-1 has been excess.

Page 256 - entry dated 30-6-26 in of Government of Mysore relating to balance of Rs. 72,959-0-3.

Page 261- Sundry persons account 30-6-25 relating to Rs. 52,546-7 the General ledger.

Page 30- entries in the account Mysore.

Page 44- entry in Mr.

entry dated 28-9-25 in Messrs. Coutts and Co., [illegible] relating to the credit of £ 8,000 by Mr.K.B.Movlankar's account.

entry dated 7-12-25 relating to the credit of £ 1,000 in Messrs Coutts and Co's ledger by Mr.K.B Movlankar's account.

. entry in Messrs. Coutts & Co., ledger dated 25-[illegible] relating to the credit of £ 1,000 by K.B.Movlankar's account.

14-entry in Coutts ledger dated 13-5-27 relating to the debit of £ 8,000 to the credit of suspense account.

67-entry dated 13-5- 27 in the suspense account relating to the credit of £ 8,000 to Coutts & Co., account.

66-entry in the suspense account dated 30-6-27 debiting 8,000 to K.B. Movlankar's account (reversed).

55 entry in Mr. K.B.Movlankar's ledger dated 30-6-27 credit of £ 8,000 being the suspense account credited at Coutts on 13-5-27.

6- entry in Messrs. Coutts & Co's account dated [illegible] relating to the credit of £ 621-17-6 to suspense [illegible]

63- All the entries in suspense account in this [illegible] commencing from the 1st entry dated 17-[illegible] 25-1-26.

[illegible] the entries in the Bank charges ledger from

; to the withdrawal of £ 3,000, £ 1,000 and £ 1,000 on 25 , 11-11-25 and 4-12-25 respectively.

Balance sheet of the Asbestos Products Ltd., as on 4-12-25 respectively.

General ledger of the Mysore Asbestos Products Co., Ltd from 30-6-23.

Page 125- entries showing the details of particulars of the General Loan account in the Mysore Asbestos Products Ltd.

Page 170- Entries showing the particulars of loan account of the Bank of Mysore.

Page 180. Entry dated 30-6-25 relating to the payme of Rs.11,979-11-0 towards the interest on Mr. Gokuldas Jamnadas loan up to 31-12-25 paid to Essenflour Products Ltd., as this amount had already been paid by that Co.

Page 181- Entry dated 30-6-26 relating to the adjustment of Rs. 8,587-5-0 being the interest on Rs.1,28,500 from 19-8-25 up to 30-6-26 at 8 per cent per annum received by Essenflour.

Balance sheet of the Essenflour Products Ltd, Mysore as on 30-6-25.

General Ledger of the Mysore Essenflour Products Ltd.

Page 150- entries relating to the produce loan account of the Essenflour Products from 30-6-24 to 30-6-25.

Page 148- Entries showing the details of general loan accounts of the Essenflour Products from 30-6-23 to 30-6-25.

Page 282- Entries dated 30-11-23 in the bills

Page [illegible] entry dated 30-6-25 in the sundry p

ledger relating to the credit of £ 1,26,79
by Messrs. Coutts & Co. account collectio
Europe.

receivable account relating to the debit of 3 bills of £ 1,000, £ 2,000, £ 2,000 and £ 3,000 to K.B. Mavlankar's account.

Page 282- Entry dated 9-4-24 relating to the debit of £ 3,000 to Mr. K.B.Mavlankar's account being the proceeds of draft No.112.

Page 282- Entry dated 14-4-24 relating to the credit of £ 3,000 being the proceeds of draft dated 9-4-24 drawn on Mr. K.B.Movlankar received by Bank.

Page 282- Entry dated 31st December 1924 relating to the debit of £ 6,000 being the proceeds of drafts No.113 and 114 for £ 3,000 each.

Letter dated 20-5-25 from the Manager, Mysore Bank, to Mr. B.K.Garddachar about the holding of a General meeting of the Board of Directors.

Letter dated 5-6-25 from the Mysore Bank to the Essenflour Products Ltd, forwarding a copy of the resolutions of the meeting of the Directors regarding the recovery of the loans advanced to the Essenflour Products.

Letter dated 10-6-25 from Mr. B.K.Garudachar to Mr. M.L.Vardhamaniah about the financial position of the Essenflour Products Co.

Letter dated 26-6-25 from Mr.B.K.Garudachar to Mr. M.L.Vardhamaniah regarding the samematter.

Letter dated 7-8-25 Do.

Journal slip of the Mysore Asbestos Co., serial No. 3 dated 21-10-25.

Journal book of the Mysore Asbestos Co., from 1-2-20 to 30-6-28.

Page 145- Entry dated 31-10-25 showing debit of 1 lakh of rupees to M.D.S account - Rs.1,28,500 to the Essenflour Products accounts, Rs.1,71,500 to the loan account with the Mysore Bank and also the entry showing the credit of Rs.4,00,000 taken as loan from Mr. Gokuldas Jamnadas.

Page 156- Entry dated June 26 relating to the loan of Rs.1,28,500 to Essenflour Products.

Page 156- Entry dated Do. relating to the loan of one lakh of rupees to the M. D. S account.

Page 148- Entry dated 30-6-26 relating to the adjustment of Rs.11,979-11-0 being the interest on four lakhs of rupees borrowed from Gokuldas Jamnadas up to 31st December 1925.

Journal slip No.38 dated 30-6-26 relating to the amount of Rs.1,28,500 paid to the Essenflour from Mysore Asbestos products on 19-8-25 being treated as a loan to that Firm.

Journal slip 39 dated 30-6-26 relating to rupees one lakh paid from Asbestos to M.D.S. on 19-8-25 being treated asa loan to that Firm.

Personal ledger of the Mysore Asbestos Co., Ltd.

Page 8- Entry dated 31st October 1925 relating to the debit of one lakh of rupees to Mr. Gokul Das Jamnadas - loan account in the Mysore Development Syndicate account.

Page 42- Entry dated 31-10-25 relating to the debit of one lakh twenty five thousand five hundred rupees to Mr. Gokuldas Jamnadas - loan account in the account of the Essenflour Products Ltd.

P.158E. Page 107- The three entries in Mr. A.B.Movlanagar ledger dated 30-6-26 relating to the debits of Rs.19,759-13-9 and Rs.3,680-7-1 and Rs.12,010-1

P.158F. Page 107- The five entries on creditor side in th ledger relating to the receipt of the proceeds three drafts of £ 500, £ 500 and £ 750 on 14-12 16-8-27, 29-6-27 and the two items of credit of £ 15-9-4 and £ 9-15-0 expenses for clearing the consignment of Asbestos on 30-6-27.

Page 42- Entry dated 30-6-26 in the account of the Essenflour Products relating to the credit of Rs.11,979-11-0 towards Gokuldas Jamnadas Loan interest up to 31st Dec. 1925

Page 107 - entry dated 30-6-26 in Mr.K.B. Mavlankar's account relating to the debit of Rs.19,759-13-0 to Essenflour account.

General Ledger of the Essenflour Products Ltd Mysore.

Page 55- entry dated 31-10-25 relating to the debit of Rs.78,500 to Asbestos Products account being the amount paid to them.

Page 15- entry dated 16-1-26 in the interest paid account relating to Rs.11,979-11-0 paid on 31-12-1925.

Page 15. Entry in the same account relating to the credit of Rs.11,979-11-0 by Mysore Asbestos Products Ltd, being the interest paid on Asbestos loan up to 31-12-25.

Page 82- entry dated 30-6-26 relating to the credit of Rs.14,421-13-0 in the Produce loan account by Interest account.

Page 82- entry dated 30-6-26 relating to Rs.74,766-8-9 being the amount of debit transferred from Bank current account.

Page 82- Total 1,89,620-9-0. Rs .

Cash book of the Essenflour Products Ltd.

Page 39 - entry dated 30-9-25 relating to receipt of Rs.25,000 to suspense account Mr. M.Nariyanna as per Bank advice No. 25/3078 dated 28-9-25.

Page 44- entry dated 30-10-25 relating to the the receipt of Rs.25,000 to suspense account from Mr. M. Hariyanna as per Bank advise No.C.25/3837 of 14-10-25.

Page 61- entry dated 19-1-26 relating to the receipt of Rs.15,000 to Mr. K.B.Mavlankar's account transferred from Eastern Bank, Bombay as per Bank advise No.C.A.26/725 of 18-1-26.

Page 61- entry dated 16-1-26 relating to the payment of Rs.11,979-11-0 by interest account by cheque No.A.703711 drawn in favour of the Mysore Bank for issuing a draft in favour of Mr. S.Sajjan Rao on Imperial Bank.

Page 68- entry dated 9-3-26 relating to the receipt of Rs.5,000 to Mysore Asbestos account by cash.

Page 68- entry dated 9-3-26 relating to the payment of Rs.5,366-15-11 to Messrs.Thomas Cook and sons in settlement of accounts up to 4-3-26 by cheque No.A.703716.

Page 68- entry dated 10-3-26 relating to the receipt of Rs.600 in cash to Mysore Asbestos Products account.

Page 68- entry dated 10-3-26 relating to the payment of Rs.600 in cash to Mr.B.Sitharamachar for his allowance for the months of January and February 1926.

Page 81- entry dated 8/10-5-26 relating to the receipt of Rs.15,000 to Mysore Development Syndicate account by cheque No.B.621033 of date on account of transfer.

Page 82- all the entries relating to the disbursements from 8th to 14-5-26.

Page 83- all the entries showing the disbursements from 14-6-26 to 15-5-26.

Page 84- all the entries on this page relating to the disbursements made on 15-5-26.

Page 83- the two entries dated 14-5-26 relating t the receipt of Rs. 3,00 in cash and Rs.5,000 by Cheque No.B.621038 on account of transfer to M.D.S account.

Page 87- entry dated 1-6-26 relating to the receipt of Rs.2,000 in cash to M.D.S.account.

Page 87- entry dated 1-6-26 relating to the payment of Rs.2,000 in cash to Mr.N.S.Udupa being the payment on account of advance.

Page 89- the two entries dated 29-6-26 relating to the receipt of Rs.60,800 from Mr.M.L. Vardhamanish by Cheque No.A.021501 on the Imperial Bank of India and Rs.14,666-10-8 from Mr. Hariyanna on the Bank of Mysore being the amounts of calls from them.

Page 90-entry dated 30-6-26 relating to the payment of Rs.75,466-10-8 to the Mysore Bank

**P.154 I. Page 11- Entry dated 21-4-25 relati
2 4,000 being the proceeds of draf
Aspden and Fletcher, as per Bank's
of 20-4-25.**

towards the adjustment of Produce Loan.

Page 51. - entry dated 5-12-25 relating to the receipt of Rs.19,736-0-5 in Mr.K.B.Mavlankar's account being the amount ransferred from London through the Eastern Bank.

Pages 51,52 and 53- all the entries dated 8th to 15th December 1925 relating to the disburse--ments.

Page 121- entry dated 10-12-26 relating to the receipt of Rs.20,734-2-0 to Mr.K.B.Mavlankar's account being the proceeds of the draft on him for £ 3,000 realised as per Bank advice dated 17-12-26.

Page 122- entry dated 22-12-26 relating to the payment of Rs.20,000 to Mr.M.Hariyanna by cheque No.A.771694 by Asbestos Loan account.

Page 174- entry dated 22-12-27 relating to the receipt of Rs.32,452-6-11 being the proceeds of draft on Mr. K.B.Mavlankar for £ 2,500/- as per Bank advice.

Page 175- two entries dated 31-12-27 relating to the payment of Rs.13,000 to Produce Loan account and 13,000 to General Loan account transferred from current account as per Bank's letters.

Letter dated 25th December 1925 to Mr.Sitharamachar from Mr. M.Hariyanna requesting him to send Mr.Gokuldas Jamnadas Rs.11,979-11-0 the interest due to them on 4 lakhs of rupees loan advanced by him.

Letter dated 8th January 26 from Mr.Hariyanna to Mr. B.Sitharamachar stating that the cheque had not been received and requesting him to send it atonce.

Letter dated 11th January 1926 from Mr.M.Hariyanna to Mr. B.Sitharamachar requesting him to send the cheque immediately.

Office draft of telegram to Mr.K.B.Movlankar to remit Rs.15,000 through Eastern Bank to Essenflour account with the Bank of Mysore.

Copy of telegram dated 7-1-26 to Mr.K.B.Mavlankar to remit Rs.15,000 through Eastern Bank to Essenflour account with the Bank of Mysore.

Postal receipt for Rs.13-12-0 (dated 7-1-26) for having despatched the above telegram.

Petty cash book of the Essenflour Products Ltd, Mysore.

Page 163-entry dated 7-1-26 relating to the payment of Rs.13-12-0 being cost of cable sent to Mr. Mavlankar,London.

Page 203- entry dated 26-6-26 relating to Rs.13-12-0 being the cost of the cable sent Mr.Mavlankar.

Telegram dated 8-1-26 from Mr.K.B.Mavlankar to Mr. Sitharamachar stating that he would remit

Confirmation of cable dated 7-1-26 to Mr. Sitharamachar from Mr.K.B.Mavlankar stating 'remitting tomorrow'.

Telegram dated 9-1-26 from the Mysore Bank to the Essenflour stating 'your wire of dated London-remittance not received'.

Letter No.26/465 dated 9-1-26 from the Mysore Bank to the Essenflour Products confirming the above Telegram and stating that the remittance of Rs.15,000 was not received.

Telegram dated 10-1-26 from Mr.Mavlankar to Mr.B.Sitharamachar 'Have remitted. Apply to Ban

Confirmation of the above cable dated 9th January 26 from Mr.Mavlankar to Mr.B.Sitharamachar.

[illegible] Bank's advice dated 11-1-26 to Mr. K.B.Mavlankar stating that they have direct their office at Bombay to pay Rs.15,000/- to Essenflour Products Ltd, Mysore from - Mr. K.B.Mavlankar.

Telegram dated 16-1-26 from the Mysore Bank, Bangal to the Essenflour Products Ltd, Mysore stating that they had received Rs.15,000 and asking to apply to the Mysore Branch.

Letter dated 15-1-26 from the Mysore Bank to the Governing Director of the Essenflour Products confirming the above telegram.

Cheque book of the Essenflour Products Ltd, Mysore.

Counterfoil of cheque No.A.703711 dated 16-1-26 for Rs.11,979-11-0 for drawing a draft in favour of Mr.S.Bajjan Rao.

Counterfoil of cheque No.703712 dated 16-1-26 for Rs.3,000 in favour of Mr.K.Raghavendra Rao, Cashier.

Essenflour Personal Ledger.

Page 48- entry 19-1-26 in Mr.K.B.Mavlankar account relating to Rs.15,000 being the proceeds of a d on Mr.K.B.Mavlankar received through the Easter Bank.

Page 48- entry dated 30-6-26 relating to the receipt of Rs.74,766-8-9 being the proceeds of draft fo £ 5,600 transferred from London taken to Produc Loan account.

Page 25- Entry dated 30-6-28 relating to the credit Rs.13,333-5-4 being the amount transferred to London by Mr.K.B.Mavlankar's account.

Page 45- Entry in Mr.Mavlankar's account to the deb of Rs.13,333-5-4 to Mr. Cox Aspiden and Fletch transferred from America adjusted.

Page 42- Entry dated 30-6-26 relating to the receipt of Rs.26,526-7-11 in Mr.K.B.Mavlankar's account

Page 43-entry in Mr.Mavlankar's ledger dat
30-6-26 relating to the debit of £ 15,838-13-0
to Messrs. Coutts and Co.'s account drawn by
Mr.K.B.Mavlankar.

Page 42-entry in Mr.K.B.Mavlankar's ledger
dated 5-12-25 relating to the credit of
£ 1,500 by Bank amount transferred from London
through the Eastern Bank Ltd.

Page 42 - entry in Mr.K.B.Mavlankar's led
dated 30-6-26 relating to the credit of £ 1,50
transferred from London.

Page 42. The entries dated 7-10-25 and 5-12-25
relating to the credit of Rs. 13-8-0 and £ 1,500 b
the proceeds of sale of essential oils and proceed
draft on London.

Page 44- entry in Mr. K.B.Mavlankar's account dated 18-12-26 relating to the receipt of - Rs.39,724-2-0 being the proceeds of draft for £ 3,000 received by Bank.

Office draft (in code) of telegram to Mr.K.B. Mavlankar from Mr. B.Sitharamachar to remit £ 1,500 to the Mysore Bank to Asbestos account.

Postal receipt dated 23-2-26 for Rs.11-4-0 being the cost of the above telegram sent to Mr. Mavlankar.

Office draft of the above telegram in the handwriting of Mr. B.Sitharamachar to remit £ 1,500 to Asbestos account to Mysore Bank.

Petty Cash book of the Asbestos Products Ltd.

Page 175- entry dated 23rd February 1926 relating to the payment of Rs.11-4-0 being the cost of message sent to Mr.Mavlankar to remit £ 1,500.

Page 179-entry dated 28-4-26 relating to the payment Rs.8-12-0 being the cost of cable sent to Mr. Mavlankar to remit £ 2,000 to Asbestos account.

Telegram dated 27-2-26 from Mr.Mavlankar to Messrflour Mysore stating 'paying £ 1,500 Saturday Asbestos Account'.

Telegram dated 29-2-26 from Mr.Mavlankar to Mr. B.Sitharamachar 'have remitted £ 1,500'.

The Eastern Bank's advice dated 1-3-26 to Mr. Mavlankar stating 'credit account Mysore Asbestos Products Ltd., £ 1,499-5-0.

Cash book of the Asbestos Products Ltd.

Page 315- entry dated 9-3-26 relating to the receipt of Rs.19,759-13-9 to Mr.Mavlankar's account being the proceeds of draft £ 1,500 received as per Bank advice No.C.A.26/2338 dated 1-3-26.

Page 315- All the entries made in page 315 under date 1st to 9th March 1926 relating to the payments of the Company.

Page 316- all the entries made on this page under date 10th to 16th March 1926 relating to the payments made.

Page 317- All the entries of payments under date 1 to 31st March 1926.

Page 316- entry dated 10-3-26 relating to the payment of Rs.750 to Messrs. Bharmish & Co., cheque No.A.696172 by transfer by M.D.S acco

Page 316- Entry dated 16-3-26 relating to the payment of Rs.612-14-0 to the Superintendent Power & Light by M.D.S account for power cha for February 1926.

~~Page 316-entry dated 16-3-26 relating to the paym of Rs.612-14-0 to the Superintendent,Power and Light by M.D.S account for power charge~~

'age 336- Entry dated 14-12-26 relating to the cr
£ 500 to Mr. K.B.Movlankar's account being the
proceeds of draft for £ 500 as per Bank's advi
dated 13-12-26.

'age 347- Entry dated 18-5-27 relating to the cred
£ 500 to Mr. K.B.Movlankar's account being the
proceeds of draft for £ 500 as per banks advic
dated 17-5-27.

'age 351- Entry dated 29-6-27 relating to the cred
£ 750 to Mr. K.B.Movlankar's account being th
proceeds of draft for £ 750 on Mr. K.B.Movlank

age 358- Entry dated 15-8-27 relating to the cre
£ 6[illegible] to Mr. K.B.Movlankar's account being th
proceeds of draft for £ 750.

age 367-Entry dated 8-11-27 relating to the credi
£ 500 to Mr. K.B.Movlankar's account being the
proceeds of a draft on him.

age 371-entry dated 23-12-27 relating to the cred
£ 750 being the proceeds of draft on Mr.K.B.Mov
against the value of 10 tons of Asbestos as per
advice.

Page 220- entry dated 15-5-26 relating to the receipt of cash of Rs.300 to M.D.S account.

Page 220- entry dated 15-526 relating to the payment of Rs.300 in cash to Mr. B.Sitharamchar being his allowance for April 1926.

Page 259- entry dated 30-6-24 relating to the receipt of Rs.6,500 to Mr.M.Hariyanna's account received from him as per Bank advice No.M.C.C.R 22/7926.

Page 262- Entry dated 7-7-24 relating to the payment of Rs.6,500 to Mr.M.Hariyanna by cheque No.60424

Page 295-entry dated 30-6-25 relating to the receipt of Rs.10,986-14-0 being part proceeds of bill drawn on Mr.Mavlankar by Mr.M.L.Vardhamaniah.

Cash book of the Mysore Development Syndicate.

Page 219- entry dated 29-3-26 relating to the receipt of Rs.7,500 by cheque to Mysore Asbestos Account

Page 219-entry dated 29-3-26 relating to the payment of Rs.7,500 for a draft in favour of Mr.Pichiya Naidu by advance account.

Page 218-entry dated 10-3-26 relating to the receipt of Rs.750 to the Mysore Asbestos Products Ltd.

Page 219-entry dated 10-3-26 relating to the payment Rs.750 to Messrs.G.K.D.Bharmiah and Dharanappa b Mica account of Mr.A.Pitchaiya Naidu.

Page 218-entry dated 16-3-26 relating to the payment of Rs.612-14-0 to Mysore Asbestos Products accou by cheque No.A.696174 in favour of the - Superintendent, Power & Light on account of lighting charges.

Page 219-entry dated 16-3-26 relating to the payment of Rs.612-14-0 to the Superintendent of Mysore Power and Light account being the lighting charg

Office draft of telegram in code to Mxmm,London to to remit £ 2,000 to the Mysore Bank to the Asbestos account.

Postal receipt for Rs.8-12-0 dated 28-4-26 for having sent the above telegram.

Eastern Bank's advicedated 4-5-26 intimating remittance of £ 2,000 to the Mysore Development Syndicate Asbestos account from Essenflour.

Same as 181(cash book of theMysore Development Syndicate.)

Page 222-entry on 10-5-26 relating to the receipt Rs.26,528-7-11 being the telegraphic transfer of £ 2,000 through the Eastern Bank by Essenflour Products to Asbestos account.

Pages 223-entries of payments made in the page under date 5th to 12th May 26.

Page 225- Do. from 12th-17th May 26.

Page 227- Do. from 17th to 30th May 26.

Page 299- entries of payments made in the page from 1st to 3rd June 1926.

Letter No.26/2991 dated 26-2-26 from the Manager, Mysore Bank, Bangalore to the Essenflour Products, Mysore requesting to be informed as to when they would settle their Produce Loan and General Loan accounts.

Letter No.L.26/3016 dated 18-3-26 from the Mysore Bank, Bangalore, to the Essenflour Products Ltd, Mysore reminding them as to when they would expect a remittance in elosure of the above account.

Letter No.L.263781 dated 9-4-26 from the Mysore Bank, Bangalore to the Essenflour Products Ltd, Mysore, to remit Rs.5,132-14-0 being the interest on the general and produce loan account for the quarter ending 31-3-26.

Letter No.L.26/782 dated 19-1-26 from the Mysore Bank, Bangalore to the Essenflour Products requesting them to remit Rs.7,129-14-0 being tl interest on their loan accounts.

Office draft of letter dated 26-6-26 from the Essenflour to Mr.Hariyanna to send a cheque for Rs.14,666-10-8 as the Company wanted to close the account of the Mysore Bank.

Officeof draft of telegram to Mr.M.Hariyanna enquiring whether he had paid the call amount to the Bank and if so how much and when-

Office draft of the above telegram from the Essenflour to Mr.M.Hariyanna.

Postal receipt for Rs.2/- dated 29-6-26 for having sent the above telegram.

Letter dated 28-6-26 from Mr.M.Hariyanna to Essenflour Products Ltd, Mysore enclosing a cheque for Rs.14,666-10-8 as requested by them.

Office draft of letter No.485 dated 29-6-26 from the Essenflour Products to the Manager, Mysore Bank enclosing 2 cheques for 14,666-10-8Rs, and 60,800 for being credited to the Produce loan account.

Postal receipt dated 26-6-26 for Rs.13-12-0 being the cost of a telegram sent to Mr.Movlankar.

Office draft of letter No.al dated 29-6-26 from the Essenflour Products to the Manager, Mysore Bank enquiring whether they had received their remittance £ 5,600 and if they had, to credit it to the Produce Loan account.

Letter No.L.26/6802 dated 30-6-26 from the Mysore Bank to the Essenflour Products intimating that they had received a remittance of Rs.74,860-2-9 from London and also the 2 cheque referred to above and had credited the above amounts to their Produce loan account.

Letter No.L.27/2 dated 1-7-26 from the Mysore Bank to the Essenflour stating that they had

Page 190 - entry dated 30-6-24 relating to the credit of £ 5,220 from Mr.P.Astiers to Mr. Mavlankar.

Page 266 - entry dated 30-6-26 relating to the credit of £ 15,838-15-5 of Messrs. Coutts & (being the amounts withdrawn by Mr.K.B.Mavlankar.

Page 261 - entry dated 30-6-26 relating to the credit of £ 2,000 received from Mr.Mavlankar to the account of the Mysore Development Syndicate.

received of £ 5,600 from London and that the conversion reate is 13h.5 61/64 D .

Ext.P.200. Eastern Bank's advice dated 30-6-26 to Mr.K.B.Mavlankar intimating the despatch of a telegraphic message to their office at Madras to remit the Bank of Mysore £ 5,600 to the credit of the Essenflour Products.

P.201 Journal book of the Mysore Essenflour Products Ltd.,Mysore.

P.201 a. Page 255- Entry dated 30-6-26 relating to the receipt of Rs.74,755-8-9 from Mr.K.B.Mavlankar through the Eastern Bank being the proceeds of telegraphic transfer of £ 5,600 and payment of the same amount in - discharge of the Produce loan account in the Mysore Bank,Bangalore.

P.201 b. Page 261-entry dated 30-6-26 relating to the receipt of £ 1,000 from Cox Aspden and Fletcher to Mr.K.B. Movlanker,London,adjusted the rupee equivalent being 13,333-5-4.

P.201 c. Page 261-entry dated 30-6-26 relating to the receipt of Rs.19,759-13-9 being the P.T. of £ 1,500 received received from Mr.Mavlankar taken to Asbestos account.

P.202 Mr.Mavlankar's account current between him and the Essenflour Products Ltd., Mysore from 1st January to 30-9-26.

P.202 a. The four pencil entries on page 2 dated 11-1-26 £ 1,138-13-6.

27-2-26	£ 1,500
3-5-26	2,000
29-6-26	5,600

P.203 Office draft of letter dated 10-11-26 from Mr.B.Sitha -ramachar to Mr.K.B.Mavlankar stating that the above four amounts had not been included in his account current and also bringing to hisnotice certain irregularities in his accounts.

P.204 Office draft of letterdated 1-12-26 from Mr.Sitharamach to Mr.Mavlankar urging him to collect the arrears and to remit £ 15 to 20,000 before the end of December.

P.205 Office draft of letter dated 9-12-26 from Mr.Sitharamachar to Mr.K.B.Mavlankar to remit at least £ 1,500 before the end of that month and also that he was given to write officially the sort of letters he had due to the pressure of the Director.

P.206 Account current of Mr.K.B.Mavlankar with the Essenflour products Ltd,Mysore from 1st July 1923 to 31-12-23.

P.207 Account current of Mr.K.B.Mavlankar with the Essenflour Products Ltd, from 1-1-24 to 30-6-24.

P.208 Do. from 1-7-24 to 31-12-24.

P.209 Do. from 1-1-25 to 30-6-25.

P.210 Do. from 1-7-25 to 31-12-25

P.211 Monthly accounts of account sales, sales report and

summary of expenses for the month of September 1925 submitted by the Essenflour Products Ltd, to the Director of Sandalwood Oil factories in Mysore, Bangalore.

Ext.P.212	Do.	No.2	for the month of	October	1923.
P.213	Do.	3	do.	November	1923.
P.214	Do.	4	do.	December	1923.
P.215	Do.	5	do.	January	1924.
P.216	Do.	6	do.	February	1924.
P.217	Do.	7	do	March	1924.
P.218	Do.	8	do	April	1924.
P.219	Do.	9	do	May	1924.
P.220	Do.	10	do	June	1924.
P.221	Do.	11	do	July	1924.
P.222	Do.	12	Do.	August	1924
P.223	Do.	13	do	September	1924
P.224	Do.	14	do	October	1924
P.225	Do.	15	do	November	1924
P.226	Do.	16	do	December	1924
P.227	Do.	17	do	January	1925
P.228	Do.	18	do	February	1925
P.229	Do.	19	do	March	1925
P.230	Do.	20	do	April	1925
P.231	Do.	21	do	May	1925
232	Do.	22	do	June	1925
P.233	Do.	23	do	July	1925
P.234	Do.	24	do	August	1925
P.235	Do.	25	do	September	1925
P.236	Do.	26	do	October	1925
P.237	Do.	27	do	November	1925

P.238 to 273 36 weekly statements of Messrs. Coutts & Co., relating to the accounts of the Essenflour Products Ltd, Sandalwood Oil from 24-9-24 to 5-7-1924.

P.274 to 326 53 weekly statements of Messrs. Coutts & Co., from 5-7-24 to 30-6-25.

P.327 Office draft of letter No.M.F.441 dated 23-6-23 from Mr.M.L.Vardhamania, Governing Director to the Manager, Mysore, Ltd, Bangalore enclosing 90 days sight draft for £ 4,000 drawn on Mr.K.B. Movlankar and requesting to discount it at favourable rates.

Mxt. P.327 a. Fair-copy of the above letter sent to Mysore Bank, Bangalore.

P.328 Letter No.GL.B.20/1967 dated 30-6-23 from the Mysore Bank, Bangalore, to the Governing Director Essenflour Products Ltd, Mysore stating that the draft for £ 4,000 had been discounted at Rs.58,151-13-1 credited to the Company's cash credit account.

P 329. Letter dated 23-7-23 from Mr.K.B.Mavlankar to the Essenflour Products Ltd, Mysore stating that th draft for £ 4,000 would be duly accepted.

P.330. Letter dated 21-2-24 (London) from Mr.B.Sitharamachar to Mr.Vardhamanish stating that he would get the accounts audited and return to India by the 20-3-25.

P.331Letter dated 27-2-24 by Mr.B.Sitharamachar to Mr.M.L. Vardhamanish stating that he need not feel anxious about the drawing of £ 3,000 as that amount would be covered by commission freight etc., due from Government.

P.332 Letter dated 30-2-24 (No.GL.22/14) from Mr.M.L. Vardhamanish to Mr.B.Sitharamachar asking him to send the statement of collections from 1-9-23 to the end of February 1924 as the same had to be furnished to Mr. Narasinga Rao.

P.333 Letter No.430 dated 17-4-24 from Mr.M.L.Vardhamanish to Mr.B.Sitharamachar stating that £5,220/- drawn from Mr.Astiers had not been taken into account and that the account furnished must be wrong.

P.334 Draft book of the Essenflour Products Ltd ,Mysore.

P.334 a. Counter-foil of draft No.107 dated 29-6-23 for £ 4,000 at 90 days sight drawn on Mr.K.B. Movlankar payable to the Bank of Mysore, Bangalore.

P.334 b. Counterfoil of draft No.112 dated 9-4-24 for £ 3,000 at 90 days sight payable to the Bank of Mysore, Bangalore drawn on Mr.K.B.Mavlankar.

P.334 c. Office draft of letter No.E.F.393 dated 9-4-24 from the Essenflour to the Bank of Mysore enclosing a draft at 90 days sight for £ 3,000 drawn on Mr.K.B.Mavlankar.

P.334 d. Draft No.133 dated 8-7-24 at 90 days sight for £ 3,000 payable to the Bank of Mysore, Bangalore drawn on Mr.K.B.Mavlankar ,London.

P.334 e. Draft No.114 dated 8-7-24 for £ 3,000 at 90 days sight payable to the Bank of Mysore, Bangalore drawn on Mr. K.B.Movlankar.

P.334 f. Draft No.108 dated 5-11-23 for £ 5,000 at 30 days sight payable to the order of the Bank of Mysore drawn on Mr.K.B.Movlankar,London.

P.334 g. Counterfoil ofdraft No.109 dated 6-11-23 at 60 days sight £ 2,000 payable to the order of the Bank of Mysore drawn on Mr.K.B.Mavlankar,London

Counterfoil of draft No.110 dated 6-11-23 at 90 days sight for £ 2,000 payable to the order of the Bank of Mysore drawn on Mr. K.B.Mavlankar.

Counterfoil of draft No.111 dated 5-12-23 at 90 days sight for £ 3,000 payable to the order of the Bank of Mysore drawn on Mr.K.B. Movlankar,London.

Counterfoil of draft No.115 dated 18-12-23 at 90 days sight for £ 6,000 payable to the order of the Mysore Bank, drawn on Mr.K.B. Movlankar,London.

Counterfoil of draft No.116 dated 22-12-23 for £ 2,000 at 60 days sight payable to the order of the Mysore Bank, drawn on Mr.K.B.Movlankar London.

Page 125 - entry dated 10-3-24 in the interest account relating to the credit of £ 5-6-11 being the interest by sundry persons account collected on the bills of Fritzsche and Brothers and P.Astiers.

Page 82- entry in Government of Mysore account dated 8-12-24 relating tothe credit of £ 1-2-6 to London office account cash allowance on 1 lb. of oil.

Page 186 - entry in Government of Mysore Account dated 30-6-25 relating to the credit of £ 2-13-2 cash allowance Naarden.

Page 188- entry in Mysore Government account dated 3 -6-25 relating to the credit of £ 238-6-7 to commission on sales June rebate account to Messrs. Arcos.

Page 119 - All entries in this page (commission paid account- Brokerage).

Page 121 - All the entries in this page (commission paid account - Brokerage.)

Page 123 - entry insuspense account dated 30-6-25 relating to the credit of £ 46-17-6 being the amount of excess credit.

Page 123 - entry insuspense account dated 30-6-25 relating to the credit of £ 46-17-6 being the amount of excess credit.

Page 106 - Bank charges and Bills stamps account all the entries in the page.

Ext. P.336 1. Page 123. Entry dated 6-4-25 in suspense account relating to the payment of £ 6,161-18-9 by Mr. K.B.Mavlankar's account Astier's bill

Page 122 - entry dated 30-6-25 in the suspense account relating to the debit of £ 6,161-18-9 to K.B Mavlankar's accounts.

Page 67 - entry dated 1-3-25 in the sundry persons Ledger relating toe the credit of £ 6,820-16-3 to Messrs. Coutts & Co. account on 4-2-25.

Page 90 - entry dated 1-3-25 in Coutts & Co. Ledger relating to the debit of £ 6,820-16-3 to sundry persons account bill dated 29-1-25.

Page 76 - entry in Mysore Government account Ledger dated 30-6-24 relating to the debit of £ 791-14-4 to Kanouj Factories.

Page 87 - entry dated 2-4-24 in Messrs Coutts & Co.'s Ledger relating to the credit of £ 371-5-0 by sundry persons account.

Page 91- entry dated 19-1-25 in Messrs & Co.'s account relating tothe credit o -14-0 by London Office account amount drawn Mavlankar.

Postal receipt date being the cost for sending the above telegram.

Telegram dated 24-6-24 from Mr.B.Sitharamachar to the Maseniflour Products Ltd.Mysore, in code to the effect "You may draw £ 5,000".

Letter dated 24-6-24 from Mr.B.Sitharamachar to Mr.Vardhamaniah from London, stating that he had sent a cable approving of his drawing of £ 5,000 on Mr.K.B.Movlankar.

Telegram dated 2-7-24 from Mr.B.Sitharamachar to Mr.Vardhamaniah stating that his draft for £ 6,000 was alright.

Office draft of letter No.K.F.677 dated 8-7-24 from the Maseniflour Products to the Manager, Mysore Bank, Bangalore, enclosing 2 drafts of £ 3,000 each drawn on Mr.K.B.Movlankar,London and to request him that the amounts might be credited after it was collected from the payment.

Original of the above letter sent to the Manager of the Mysore Bank.

Letter dated London 10-7-24 from Mr.B.Sitharam -achar to Mr.Vardhamaniah stating that the drawing of £ 6,000 was inorder.

Letter No.23/1175 dated 18-8-24 from the Manager, Mysore Bank to the Essenflour Products Ltd, acknowledging the receipt of two 90 days sight draft for £ 3,000 each on Mr.K.B.Movlankar to mature for payment on 29-10-24.

Invoice No.144 dated 18-6-24 to P.Astiers of Paris for £ 6,101.

Office copy of the telegram dated 28-1-25 to Mr.Movlankar to credit Astier's sale amount.

Postal receipt dated 28-1-25 for Rs.6-4-0 for having despatched the above telegram.

Office copy of the telegram dated 21-11-25 to Mr.Movlankar to remit £ 1,500 to Eastertide to the Essenflour account.

Postal receipt dated 21-11-25 for Rs.12-8-0 being the cost for the despatch of the above telegram.

Office copy of telegram dated 27-11-25 to Mr. Movlankar by Mr.Sitharamachar to remit £ 1,500 to the Mysore Bank immediately through Eastertide.

Office copy of the above telegram in the handwriting of Mr.B.Sitharamachar.

Postal receipt dated 27-11-25 for Rs.13-12-0 for having despatched the above telegram.

Telegram dated 2-12-25 from Mr.Movlankar to Mr.B.Sitharamachar stating "Am remitting £ 1,500 tomorrow".

Letter dated 3-12-25 from the Manager,Mysore Bank to Mr. M.L.Vardhamaniah asking him to which account the amount of £ 1,499-5-0 received by them through the Eastern Bank should be credited.

Office draft of letter No.E.F.1099 dated 4-12-25 from Mr.Sitharamachar to the Manager,Mysore Bank, Bangalore stating in reply to credit the amount to the Essenflour account.

Fair copy of the above letter sent to the Manager, Mysore Bank,Bangalore.

Office draft of letter No.E.F.831 dated 23-12-26 from Mr.Vardhamaniah to Mr.Mavlankar enclosing the 60 days draft for £ 3,000 and requesting to accept the draft and stating that Mr.Sitharamachar would write to him regarding that.

Letter dated 10-1-27 from Mr.Movlankar to the Essenflour Products Ltd, Mysore accepting the above draft.

Letter dated 7-4-27 from Mr.Movlankar to Mr.Sitharamachar stating that with reference to Coutts account for the week ending 18-3-27 £ 3,000 had been drawn to pay his draft.

Mrt. P.363 Messrs. Coutts & Co's weekly statement of accounts with the Essenflour Products Ltd, Sandalwood oil account from 10-3-27 to 18-3-27.

P.364 to 413 49 weekly statements of Messrs. Coutts & Co., with the Essenflour Products Ltd, in Sandalwood oil account from 20-9-26 to 4-7-27.

P.413 Counterfoil of cheque No.A.771694 dated 28-12-26 for Rs 20,000 in favour of Mr.M.Nariyanna or order.

P.414 Counterfoil of draft No.102 dated 15-9-27 at 90 days sight days sight for £ 1,250 drawn on Mr.K.B.Movlankar.

P.415 Cash book of the Mysore Development Syndicate.

P.415 a. Page 10-entry dated 19-9-27 relating to the receipt of Rs.15,326-8-6 to Mr.K.B.Movlankar being the proceeds of draft for £ 1,250, on Mr.K.B.Movlankar as per Bank's advice dated 17-9-27.

P.415 b. Page 13- entry dated 30-9-27 relating to the payment of Rs.15,500 to Pitchaiya Naidu as advance for Mica by cheque No.B.689146.

P.415 c. Page 4- entry dated 25-7-27 relating to the receipt of Rs.32,989-11-0 to Mr.K.B.Movlankar's account being the proceeds of draft of £ 2,500 as per Bank's advice dated 22-7-27.

P.415 d. Page 5- entry dated 26-7-27 relating to the payment of Rs.21,200 to Mysore Bank by cheque No.B.689136 for telegraphic transfer to Mr.K.B.Movlankar.

P.416 Mr.K.B.Movlankar's current account with the Essenflour Products from 1-1-28 to 30-6-28.

P.416 a. Page 1-entry dated 10-2-28 "Cash received from you from Coutts to pay your draft debited 6th October 1927 £ 1,250".

P.416b. Page 1- entry dated 18-4-28 Do £ 2,500.

P.416 c. Page 1- entry dated 18-4-28"cash paid to you £ 2,500".

(Sd)

P.417 Ledger of the Sandalwood Oil account of the Essenflour Products Ltd, for 1927-28.

P.417 a. Page 17- Messrs. Coutts & Co's account- entry dated 18-2-28 relating to the withdrawal of £ 1,200 by Mr. K.B.Movlankar.

P.417 b. Page 17-Coutts account -do - £ 50 on 22-3-28.

P.417 c. Page 36-Mr.Movlankar's account- entry dated 18-2- relating to the payment of £ 1,200 to Coutts & Co.

P.417 d. Page 17-entry dated 18-4-28 relating to the payme of £ 2,500 to Mr.K.B.Movlankar's account.

P.417 e. Page 36- do- of £ 2,500 to Coutts & Co.

Page 34 - Entry in Mr.K.B.Mavlankar's Ledger dated 29-11-27 relating to the debit of £ 1400/- and £ 1100/- being the amounts withdrawn by him from Messrs. Coutts.

Page 15 - entry in Messrs Coutts & Co.'s Ledger dated 29-11-27 relating to the credit of £ 1400 and £ 1100 being the amount withdrawn by him from them.

Page 18 - Entry in Coutts Ledger dated 7-6-28 relating to the debit of £ 3125/- to Mr.K.B.Mavlankar's account.

Page 37 - Entry in Mr.K.B.Mavlankar's Ledger dated 7-6-28 relating to the credit of £ 3125/- by Coutts & Co.'s account.

Page 88 - Entry in Messrs. Coutts & Co. Ledger dated 4-8-28 relating to the debit of £ 5000/- to Mr.K.B.Mavlankar's account.

Page 107 - Entry dated 4-8-28 in Mr. K.B.Mavlankar's account relating to the c of £ 5000/- by Coutts & Co.'s account.

Page 34- entry dated 21-9-28 in Mr.K.B.Movlankar' account relating to the receipt of £ 1,000 by Messrs. Cox Aspiden and Fletcher's remittance in July.

Page 161- Entry dated 21-8-27 in Messrs.Cox Aspiden and Fletcher's account relating to the remittance of £ 1,000 to Mr.K.B. Movlankar.

Messrs. Coutts & Co's statement of accounts with Essenflour Products Sandalwood oil accour for the week 18-2-28 to 23-2-28.

-do- for 9-2-28 to 16-2-28.

Letter No.L.29/03868 dated 22-7-27 from the Manager of the Mysore Bank to the Essenflour Products Ltd, demanding payment of interest on the Produce and Memo loans accounts.

Letter No.L.29/12460 dated 12-9-27 from the Mysore Bank to the Essenflour Products Ltd, enclosing two statements of General and Produce Loan accounts up to 30-6-27 and requesting to send Rs.4,846-10-0 being the interest on these loans.

etter No.L.29/21750 dated 4-11-27 from the Mysore Bank to the Essenflour Products Ltd, stating that Rs.7,378-1-0 had been debited from the current account and credited to the interest account and that the over-draft of Rs.7,778-10-0 in the current account would be adjusted early.

tatement dated 12-9-27 of Essenflour Products Ltd, Loan account with the Bank of Mysore from 30-6-26 to 12-9-27.

Statement dated 12-9-27 of Essenflour Products Ltd, Produce Loan account with the Bank of Mysore Ltd, from 30-6-26 to 12-9-27.

Office draft of letter No.E.F.286 dated 9-11-27 from the Essenflour Products to the Manager, Mysore Bank enclosing a Government cheque for Rs.6,009-15-6 in favour of the Mysore Bank against which a cheque -Rs.6,136-6-0 in favour of Messrs. Thomas Cook and Sons had been issued and promising to reduce the loan before the end of 1927.

Letter No.L.29/29689 dated 17-12-27 from the Manager, Mysore Bank to the Essenflour Products Ltd, Mysore requesting them to close the accounts by 25th December 1927 as promise

Counterfoil of draft No.121 dated 21-12-27 at 90 days sight for Rs.2,500 payable to the order Bank of Mysore drawn on Mr.K.B.Movlanker, London.

Office draft of letter No.E.F.354 dated 21-12-27 from Mr.B.Sitharamachar to the Manager, Mysore Bank enclosing a draft for Rs.2,500 o Mr.K.B.Movlankar and requesting him to discount the draft and credit the sale proceeds to their current account.

Letter No. L.29/30802 dated 23-12-27 from the Mysore Bank to the Essenflour Products Ltd, intimating the adjustment of Rs.26,000 in reduction of Prodnce Loan and current loan accounts respectively.

Weekly statements of Messrs. Coutts & Co., fro 5-4-28 to 18-4-28.

41 weekly statements of collections and withdrawals at Messrs. Coutts & Co., in Essenflour Sandal Oil account for the year 27-28 from 30-6-27 to 30-6-28.

Statement of particulars of collections and withdrawals at Messrs. Coutts & Co, from 1-7 1924 to 28-10-24 submitted by the Essenflour Products Ltd, to the Director of Sandalwood Oil Factories in Mysore, Bangalore.

Covering letter dated 12-11-24 from the Essenf Produets to the Director of Sandalwood Oil Factories in Mysore, Bangalore enclosing the above statements.

Do. up to 4-11-1924
Do. up to 13-11-1924
Do. up to 6-12-1924
Do. up to 18-12-1924
Do. up to 3-1-1925
Do. up to 27-1-1925
Do. up to 7-3-1925
Do. up to 18-4-1925
Do. up to 7-5-1925
Do. up to 23-5-1925
Do. up to 24-6-1925
Do. up to 18-6-1925
Do. up to 30-6-1925
Do. up to 1-8-1925
Do. up to 8-8-1925
Do. up to 10-9-1925
Do up to 16-10-1925
Do. up to 13-11-1925
Do. up to 9-12-1925
Do. up to 15-1-1926
Do. up to 12-2-1926
Do up to 22-3-1926
Do up to 23-4-1926
Do. up to 12-5-1926
Do. up to 12-6-1926
Do. up to (from)1-7-2
Do. up to 3-10-1927
Do up to (from)4-10-
Do. up to 7-5-28
Do. up to 4-8-28
Do. up to 23-8-28
Do. up to 13-10-28
Do. up to 15-11-28

tailed list of outstanding due from the customers Products Ltd, as on 1-7

as on 30-6-25

letter No. 823 dated 4-8-24
Sandal wood oil Fac
Essenflour Produ ct

explanation regarding the collections and promising to reduce the arrears as early as possible.

List attached to the above letter showing the particulars of arrears of arrears due to them bytheir customers.

Letter No.762 dated 5-8-25 from the Essenflour Products Ltd, to the Director of Sandalwood oil Factories submitting the summary of accounts from 1-9-23 to the end of June 1925.

Statement of accounts relating to the sandalwood oil account, (Europe) from 1-9-23 to 30-6-25.

List of outstandings (London) as on 30-6-27.

Letter No.1085 dated 20-11-25 from the Essenflour Products Ltd, to the Director of Sandalwood oil Oil Factories stating that the arrears would be collected early.

Letter No.624 dated 9-6-25 from the Essenflour Products Ltd to the Director of Sandalwood Oil Factories reviewing the sale of Sandalwood oil in Europe and America.

List of London outstandings as on 30-6-26(office &

List of receipts of disbursements for 5 years and ten months ending 30-6-26 of the Essenflour Products Ltd, Mysore enclosed to the Audit report.

Entry of Rs.7,83,377-10-9 as being due to the Mysore Government account.

Entry of Rs.6,37,513-8-11 as being due from sundry Persons to the Essenflour Products Ltd.

Trial balance sheet of the Mysore Essenflour Products Ltd as on 30-6-25.

Item No.96 Government of Mysore-Rs.7,83,377-10-9.

Item No.46 'Sundry Persons' Rs.6,37,513-8-11.

Letter dated 5-8-25 from Mr.B.Sitharamachar to Mr. K.B.Movlankar requesting him to send another account current for the half year ending 30-6-25.

Letter dated 14-4-27 from Mr.B.Sitharamachar to Mr. Movlankar about the financial situation of the Company.

Office copy of the telegram dated 31-8-25 sent to Mr. Movlankar to remit £ 3,000.

Postal receipt dated 31-8-25 for Rs.15 for having despatched the above telegram.

Letter dated 31-3-27 from Mr.B.Sitharamachar to Mr. Movlankar stating that the amount collected and not credited to Government should be credited atonce

Letter dated 26-5-27 from Mr.B.Sitharamachar to Mr.Movlankar about the remittance of collections to Government account.

Letter dated 11/12-8-27 from Mr.Sitharamachar to Mr. K.B.Movlankar requesting him to credit the amount collected to Government account.

Letter dated 28-11-27 from Mr.B.Sitharamachar to Mr. K.B.Movlankar about the adjustment of money they had utilised.

Letter dated 4-8-28 from Mr.B.Sitharamachar to Mr. K.B.Movlankar regarding the collection of arrears.

Letter dated 16-4-26 from Mr.Sitharamachar to Mr. Movlankar to credit the amount utilised by him.

Letter dated 16-5-25 from Mr.B.Sitharamachar to Mr. Movlankar to credit all the arrears.

Letter dated 16-8-28 from Mr.B.Sitharamachar to Mr. Movlankar stating that the amount realised should be credited atonce.

Letter dated 7-10-28 from Mr.B.Sitharamachar to Mr.Movlankar to collect all arrears.

Letter dated 20-8-25 from Mr.Sitharamachar to Mr. Movlankar stating that the Government have disallowed £ 50/-.

Letter dated 20-8-25 from Mr.Sitharamachar to Mr. Movlankar advising him as to how the invoices were to be prepared in future.

Original letter of Exhibit P.205 dated 10-11-26 from Mr. Sitharamachar to Mr.Movlankar pointing out to him the irregularities in his account current.

Draft No.101 dated 20-7-27 for Rs.2,500 at 90 days sight on Mr. Movlankar payable to the order of the Mysore Bank.

Cash book of the Mysore Assenflour Products from 24-5-25 to 28-2-25.

Page 11- entry dated 30-6-25 relating to the receipt of £ 4,000 being the proceeds of draft No.107 on Mr. Movlankar.

Page 56- Entry dated 16-11-23 relating to the receipt of £ 5,000 being the proceeds of drafts Nos.108,109 and 110 on Mr. Movlankar.

Page 65- entry dated 8-12-23 relating to the - discounting of bill No.118 dated 5-12-23 on Mr.Movlankar for @ 3,000.

Page 113- entry dated 14-4-24 relating to the receipt of the draft No.112 dated 9-4-24 on Mr.Movlankar.

Page 138-entry dated 30-6-24 relating to the payment of Rs.63,500 by Mr.M.Hariyanna .

Page 199- entry dated 31-1-25 relating to the receipt of 2 drafts for £ 6,000 being the proceeds of drafts Nos. 112, and 114 on Mr.K.B.Movlankar.

Page 144-entry dated 8-7-24 relating to the payment of Rs.63,500 to Mr.M.Hariyanna by cheque No.A 602666.

ash book of the Mysore Development Syndicate.

age 9- entry dated 10-5-26 relating to the receipt of Rs.26,508-7-11 being the telegraphi transfer from London.

etter No. A.M.P. 22/2965 dated 11-4-24 from the Bank of Mysore to the Essenflour Products relating to the credit of Rs.42,299-13-0 being the equivalent of Rs.8,000 the proceeds the draft drawn on Mr.Movlankar.

Letter No. D.25/2648 dated 4-12-25 from the Bank of Mysore, Ltd, Bangalore to the Essenflour Products relating to the adjustment of Rs.19,991-6-8 being the proceeds of draft of £ 1,500 drawn on Mr.Movlankar.

Letter No.Dr 26/255 dated 15-1-26 from the Bank of Mysore Ltd, Bangalore to the Essenflour Products Ltd, advising the credit of Rs.15,000 to their M.O. account.

Letter No.Sa.733 dated 18-1-26 from the Bank of Mysore Ltd, Bangalore to the Essenflour Products Ltd, Mysore, stating that Rs.15,000 had been received through the Eastern Bank, Bombay.

Sales report, account sales and summary of expenses for the month of December 1925.

Ledger book of the Essenflour Products Ltd,Mysore.

-do-

Letter No.2461 dated 17-12-25 from the Director, Sandalwood Oil Factories to the Essenflour Products Ltd, Mysore, stating that the balance of £ 11,940- up to the end of October 1925 be adjusted before the end of December 1925.

Letter No.1012 dated 30-10-24 from the Essenflour Products to the Director of Sandalwood Oil Factories in Mysore, Bangalore stating that the big customers could not be rubbed on the wrong side and that they must compromise between their duty to Government and their big customers.

Letter No.2997 from the Director of Sandalwood Oil Factories in Mysore,Bangalore, to the Essenflour Products Ltd, stating that the remittance of £ 1,000 to Coutts during the past week was very poor and that the balance still left would amount to £ 33,000 urging the Company to clear off these arrears very urgently.

ppal book of the Essenflour Products Ltd, Mysore from 3-1-28 to 14-3-29.

emoranda and articles of Association of the Mysore Essenflour Products Ltd, Mysore.

io- of the Mysore Asbestos Products Ltd,Mysore.

legram dated 25-10-24 from Mr.B.K.Gurudasher

to the Mysore Asbestos Products Ltd, intimating the arrival of Mr. Rose and fall in exchange.

Letter No.Nil dated 20-8-25 from Mr.Sitharamachar to Mr. Garudachar requesting him to pay up his call amount.

Letter No.726 dated 25-10-26 from the Essenflour Products to the Director of Sandalwood Oil Factories stating that theligt of outstandings as on 30-6-26 h not been received and promising to pass it on soon after its receipt.

Letter No.53 dated 27-7-27 from the Essenflour Product Ltd, Mysore to the Director of Sandalwood Oil Factor in Mysore, Bangalore stating that Mr.Movlankar was on tour and that the arrears of £ 7,875 due from P.Agtiers had not been recovered and also enclosing the statement of arrears as on 30-6-27.

Letter No.7436 dated 8-6-28 from the Director of Sandalwood Oil Factories in Mysore,Bangalore to Mr.K.Parthasarathi issuing certain instructions re his deputation to England and America.

Letter dated 18-2-25 from Mr.Cox to Mr.B.Sitharamachar intimating his inability to make up the deficiencies and even that the amounts are made good it would be impossible to obtain certificates of outstandings fr the customers.

he Postal cover in which this letter was received.

nother envelop addressed to Mr.B.Sitharamachar in whic the above letter had been put in.

Letter dated 1-3-29 from Mr.H.S.Cox to Mr.B.Sitharamach stating that it was impossible for him to make up the deficiency and advising Mr.B.Sitharamachar to th himself upon the mercy of the Government.

The Postal cover in which the above letter was receive

Letter dated 15-2-29 from Mr.H.S.Cox to Mr.B.Sitharam stating that he would reveal the real fact to Government and expressing his inability to help him.

The postal cover in which this letter was received.

Letter dated 27-2-29 from Mr.H.S.Cox to Mr.B.Sithgram stating that he had received £ 15,000 according to letters received from Mr. K.B.Movlankar and express his inability to help him unless he made a clean br of everything to the Director

The Postal bover in which the letter Exhibit P.556 was received.

Letter dated11-2-29 from Mr.H.S.Cox to Mr.B.Sitharamach stating that he could not understand his instruction not to send accounts to the Director while the Direc... was insisting on the accounts being submitted to him, and that he would place the true accounts at the disposal of any person with authority from the Director to inspect his accounts, though he was not directly connected with Government.

.560. A. Entry dated from June 1926 to December-1927- in ledger-re oil receipts in favour of [illegible] amounting to £ 1 [illegible]

.561. A. Page 194- entry dated 24-6-25 relating to th [illegible] cash - 4,106-1-9.

.561. F. Page 194- entry dated 1-3-25 relating to the [illegible] £ 1,[illegible]-1-3 from Cosmodyptrom.

.561. G. Page 194- entry dated 11-11-25 relating to the [illegible] £ 1,051-16-3 cash to Cosmodyptrom in Mysor

.561 H. Page 194- The two entries dated 10th and 15th relating to the receipt of £ 5,669-3-3 an £ 1,667-15-[illegible] from Agtlar.

.561 I.. and 194- The two entries dated 14th and 10th .561 J. relating to the receipt of £ 5,669-3-3 ir £ 1,490-3-- cash.

Letter dated 5-3-29 from Mr. H.S.Cox to Mr.Y.Narasinga Rao, Director of Sandalwood Oil Factories in Mysore, Bangalore enclosing summary of accounts from January 1926 to the end of February 1929.

Entry dated December 1927 remittance to Mr.K.B.Movlankar $ 24,412,50.

Entry dated June 1928 remittance to Mr.K.B.Movlankar $ 24421.008.

Entry dated July 28 remittance to Mr.K.B.Movlankar $ 24,306.25.

Account current of Mr. K.B.Movlankar with the Products from July to December 1927.

Cash ledger (vol.I) of Mr.K.B.Movlankar.

Page 134- entry dated November 1925 relating to the receipt of £ 5,220 from Mr.P.Astiers.

Cash Ledger (Vol.II) of Mr.K.B Movlankar.

Page 212-entry dated August 1925 relating to the receipt of cash of £ 6,101-18-9 from Mr.P.Astier.

Cash ledger (Vol.III) of Mr.K.B.Movlankar.

Page 194-entry dated 3-2-25 relating to the receipt of £ 7,358-15- 5 in cash from Mr.P.Astier.

Page 194- entry dated 4-3-25 relating to the receipt of cash £ 7,358-16-5 from Mr.P.Astiers.

Page 104-entry dated 24-6-25 relating to the receipt of £ 3,000 from the Essenfleur.

Page 105-entry dated 7-9-25 relating to the payment of £ 3,000 to the Essenflour Products.

Cash Ledger (Vol.IV)of Mr.K.B.Movlankar.

Page 81-entry dated 13-4-26 relating to the receipt of cash of £ 14,512-10-0 from Mr.P.Astiers.

Page 82-entry dated 1-5-26 relating to the receipt of £ 5,357-11-7 from Mr.P.Astier.

Page 83- entry dated 23-7-26 relating to the receipt of £ 5,527-10-0 from Messrs. Roger and Gallet.

Page 85-entry dated 11-10-26 relating to the receipt of £ 5,401-17-6 from Messrs. Roger and Gallet.

Page 86-entry dated 27-11-26 relating to the receipt of £ 5,401-17-6 from Messrs. Roger and Gallet.

Page 87-entry dated 24-1-28 relating to the receipt of £ 5,401-17-6 from Messrs. Roger and Gallet.

Page 88- entry dated 3-3-27 relating to the receipt of £ 7,875 from Mr.P.Astiers.

Personal ledger of Mr.K.B.Movlankar.

P.642. Page 6- the two entries in F. Astier's accoun...
...payment of
$ 3,606-8-1 to Coutts.

Ext. P.565 a. Page ov-entry dated 29-1-26 relating to the payment of £ 5,000 to the Essenflour Products through the Eastern Bank.

P.565 b. Page 80-entry dated 12-5-27 relating to the payment of £ 8,000 to the Eastern Bank for remittance to the Essenflour Products Ltd.

P.565 c. Page 80-entry dated 4-12-25 relating to the credit of £ 1,000 to Messrs. Coutts & Co.

P.565d. Page 141-The four entries on this page relating to P.Astier's account showing the amounts received and credited to Messrs . Coutts & Co.

P.564 Cash Ledger (Vol.V) of Mr.K.B.Movlankar.

P.564(a) Page 138-the two entries dated 4-8-27 and 5-8-27 relating to the receipt of £ 2,379-3-4 and £ 1,000 respectively from S.C.

P.564b. Page 138- entry dated 6-12-27 relating to the receipt of £ 5,000 in cash.

P.565 Cash ledger (Vol VI) of Mr. K.B.Movlankar.

P.565a. Page 125-entry dated 13-10-28 relating to the receipt of £ 7,087-10-0 from Mr.P.Astiers.

P.565b. Page 104-entry dated 4-6-28 relating to the payment of £ 5,000 to the Eastern Bank.

P.565c. Page 104-entry dated 27-4-28 relating to the payment of £ 5,000 to the Eastern Bank.

P.565d. Page121- entry dated 14-5-28 relating to the receipt of £ 7,844-18-0 from Mr.P.Astiers.

P.565e Page 122- entry dated 22-6-28 relating to the receipt of [illegible] from Mr.P.Astiers.
7,087-10-0

P.566 Coutts statements of credits and debits of Sandalwood Oil account from 26-7-28 to 4-8-28.

P.567 Account sales, sales report and summary of expenses of America No.44 for the month of December 1928.

P.568 Certified extract of the Mysore Development Syndicate in current account with the Bank of Mysore, from July 1923 to 20th December 1928

P.569. Cheque No.M.C.5101 dated 7th May 1926 from the Eastern Bank of Madras- Rs.26,495 -4-11 on the Mysore Bank in favour of the Mysore Development Syndicate.

P.570. Eastern Banks advice to the Mysore Bank,Mysore, dated 7th May 1926 intimating advice of cheque No.5101 for Rs.26,495-4-11 in favour of theMysore Development Syndicate.

P.571 Cheque No.B.621034 dated 10th May 1926 from the Mysore Development Syndicate to the Mysore Bank,Mysore for Rs.100 in favour of Mr.K.Raghuvendra Rao,Cashier.

.572 Cheque No.B.621033 dated 10th May 1926 of the Mysore Development Syndicate on the Bank of Mysore, for Rs.15,000 in favour of Essenflour Products Ltd,Mysor

Ext.P573. Cheque No.B.621058 dated 10th May 1926 of the Mysore Development Syndicate on the Bank of Mysore, Mysore for Rs.183-12-0 in favour of Mr.K.Raghavendra Rao, Cashier.

P.574 Cheque No.B.621056 dated 14th May 1926 on the Bank of Mysore, Mysore, for Rs.600 in favour of K.Raghavendra Rao, Cashier.

P.575 Cheque No.B.621057 dated 14th May 1926 on the Bank of Mysore, Mysore for Rs.400 in favour of K.Raghavendra Rao, Cashier.

P.576 Cheque No.B.621058 dated 15th May 1926 on the Bank of Mysore, for Rs.5,000 in favour of Essenflour Products, Mysore.

P.577 Cheque No.B.621059 dated 15th May 1926 on the Bank of Mysore, for Rs.612-14-0 in favour of the Superintendent, Mysore Power & Light.

P.578 Cheque No.B.621041 dated 17th May 1926 on the Bank of Mysore, for Rs.1,000 in favour of K.Raghavendra Rao, Cashier.

P.579 Cheque No.B.621042 dated 3rd June 1926 on the Bank of Mysore, for Rs.2,000 in favour of K.Raghavendra Rao, Cashier.

P.580 Credit slip No.100 dated 19-9-27 from the Mysore Bank, Bangalore to the Mysore Branch to credit Mysore Development Syndicate Rs.16,388-8-0 and to debit the same amount from the Head Office accoun

P.581 Cheque No.B.699146 dated 19th September 1927 on the Bank of Mysore for Rs.16,500 in favour of Mr. S.B.Pandit.

P.582 Credit slip No.12 dated 22nd July 1927 from the Mysore Bank, Bangalore to the Mysore Branch, Mysore, to debit Rs.32,953-11-0 in the accounts of the Head Office being proceeds of the bill of Mysore Development Syndicate and to credit the said amount to the account of the Mysore Development Syndicate.

P.583 Cheque No.B.699135 dated 22-7-27 on the Mysore Bank for Rs.15,000 in favour of B.N.Subba Rao.

P.584 Cheque No.B.699136 dated 26-7-27 on the Mysore Bank for Rs.21,200 in favor of the Manager, Mysore Bank, Mysore.

P.585 Letter No.12402 dated 25th July 1927 from Mr.B.Sitharamachar to the Manager, Mysore Bank, Mysore, enclosing a cheque for Rs.21,200 and and requesting to issue a draft for that amount in favour of Mr.B.Sitharamachar on the Imperial Bank of India, Madras.

P.586. Credit Note No.30035 dated 26-7-27 Bank of Mysore, Mysore, to the Head Office, Bangalore for a draft for Rs.21,200 on the Eastern Bank, Madras in favour of Mr.B.Sitharamachar.

P.587 Counterfoil of Cheque No.29/87 dated 26-7-27 for Rs.21,200 in favour of Mr.B.Sitharamachar.

P.588 Scroll No.32 dated 26-7-27 of the Mysore Bank, Mysore paying Rs.3,600 to the credit of the

Ext. P.588 Cheque No.B.689137 dated 26th July 1927 on the Mysore Bank, Mysore for Rs.80 in favour of B.N.Subba Rao.

P.590. Certified extract of the accounts of the Messrs.four Proprts Sandalwood Oil with Messrs.Coutts & Co., from 24-9-25 to 31-3-29.

P.591 File of letters and telegrams between Mr.Movlankar and Sitharamachar.

P.591 a. Telegram in code dated 29th May 1928 from Mr.B.Sitharam -achar to Mr.K.B.Movlankar stating £ 5,000 had been remitted from New York and requesting him to collect £ 8,000 more and remit £ 13,000 30th o 31st May 1928.

P.591 b. The above telegram de-coded.

P.591c. Telegram in code dated 28th June 1928 from Mr.B.Sithara -achar to Mr. K.B.Movlankar stating that there was difference of £ 8,000 between the - realisations and remittance and requesting him to credit £ 15,000 before Saturday.

P.591 d. Telegram (above)decoded.

P.591 e. Telegram in code dated 24th July 1928 stating £ 5,000 remitted from New York and 23rd July 1928 and requesting him to set matters right.

P.592 Another file- letters and correspondence between Mr.B.Sitharamachar and Mr.K.B.Movlankar.

P.592 a. Telegram in code dated 12-6-25 from Mr.B.Sitharamacha to Mr.K.B.Movlankar stating that they would remit £ 3,000 on the 17th instant.

P.592 b. Telegram (above)decoded.

92c. Letter dated 14th May 1925 from Mr.B.Sitharamachar to Mr.K.B.Movlankar stating that Mr.Cox had remitted 16,850/$ that he would further remit 3,00,000$ before the end of that week which would comeup to £ 4,200 and the sales realisations from Thymol etc., will be more than £ 5,000.

P.593. Another file of letters and correspondence between Mr.B.Sitharamachar and Mr.K.B.Movlankar.

P.593 a. Telegram in code dated 4-11-27 from Mr.B.Sitharamacha to Mr.Movlankar requesting him to remit the balance of Antiers February account - £ 5,875 promptly and enquiring whether September account had been sent.

P.593b. Telegram(draft) in code dated 4-11-27 that he had remitted £ 6,000 to Coutts.

P.593c. Fair copy of the above telegram decoded.

P.593d. Telegram in code dated 28-11-27 from Mr.Sitharamachar to Mr.Movlankar requesting - do not to remit to Coutts telegraph regarding delivery as usual.

P.593e. Fair copy of the above telegram decoded.

P.593f. Telegram in code dated 5-12-27 from Mr.Sitharamachar

to Mr. Movlankar to the effect that sad mistake had been made in asking not to remit to Coutts. Please remit to Coutts all collections out remittance of £ 5,000 would reach Eastern Bank on Friday.

Mrt.P.593 g. Do. decoded the above telegram.

P.593 h. Telegram in code dated 4-12-27 from Mr. Sitharamachar to Mr. Movlankar stating that £ 5,000 had been remitted from New York to the Eastern Bank to Mr.Movlankar's account and that amount with £ 2,500 of hismust be remitted that week.

P.593 i. Decodedthe above telegram.

P.593 J. Telegram in code dated 26-11-27 from Mr.Sitharamachar to Mr.K.B.Movlankar asking him to remit £ 5,000 and also stating that he would remit £ 5,000.

P.593 K. Do decoded.

P.593 l. Office copy of telegram dated 6-12-27 from - Mr. Movlankar to Mr.B.Sitharamachar stating that he would pay £ 5,000 that day as coming from Astier and his £ 2,500 was ready.

P.593 M. Do fair copy of the above telegram.

P.593 n. Telegram in code dated 8-12-27 from Mr.Sitharamachar to Mr. Movlankar stating that his previous telegram was in order and the total remittance that week shoul be £ 7,500.

P.594 Another file of letters and telegrams of correspondence between Mr .Movlankar and Mr.Sitharamachar.

P.594a. Telegram in code dated 29th June1928 from - Mr. B.Sitharamachar to Mr. Movlankar - Mr.Parthasarathy, Assistant Director expected to arrive to London about 3rd July and asking him to take care of him and give him all facilities.

P.594 b. Telegram in code dated 22nd July 1928 from - Mr.Sitharamachar to Mr.Movlankar to postphone the examination of books.

P.594 c Telegram in code dated 11-9-28 from Mr.Sitharamachar to Mr.Movlankar that he should on no account acquaint Sarathy of what he had done - but should manage to satisfy him regarding outstandings.

P.594 d. Above telegram decoded.

P.595 Another set of letters and telegrams between - Messrs. Movlankar and Sitharamachar.

P.595 a. Telegram dated 14th May 1928 from Mr.Sitharamachar to Mr.Movlankar stating that the Director instead on having certificates of arrears and requesting him to obtained them immediately.

P.595b. Telegram dated 15-5-28 from Sitharamachar to Mr.Movlankar directing him to send a telegram stating that he would obtain necessary certificate and asking him to write a nice of explanation to the Director on outstanding arrears.

P.595C. Office draftof telegram from Mr.Movlankar to Mr. B.Sitharamachar stating that he could not send the certificates without showing the drawings and

Fair copy of the above telegram

Another file of letters and telegrams between Mr. Sitharamachar and Mrm. Movlankar.

Office copy of telegram dated 16-7-27 from Mr. Movlankar to Mr. B. Sitharamachar stating that h could not remit £ 5,000 unless his remittance was received and enquiring whether they had remitted £ 3,500.

egram dated 27th July 1927 from Mr. Sitharamachar [redacted] K.B. Movlankar stating that had received [redacted] from New York and remitting £ 1,100 on [redacted] all remittances through the Eastern Bank; [redacted] requesting him to credit all the amounts to

Above telegram decoded.

Reply telegram from Mr. Movlankar (office copy) to Mr. B. Sitharamachar had received £ 2,300 and paid £ 5,000 that day.

Telegram dated in code 29th July 1927 from Mr. Sitharamachar to Mr. Movlankar stating that their remittance would reach him next week and enquiring him whether he received remittance from New York.

Above telegram decoded.

Another set of letters and telegrams between Mr. Sitharamachar and MrsK.B. Movlankar.

Telegram dated 26-6-26 from Mr. Sitharamachar to Mr. Movlankar to remit £ 5,600 to the Essenflour account and also £ 4,400 to the credit of Mr. M.L. Vardhamaniah.

Above telegram decoded.

Telegram dated 26th June 1926 from Mr. Sitharamachar to Mr. K.B. Movlankar requesting no remit realisations to Government that month but remit in 1st week of July and subsequent weeks.

Above telegram decoded.

Office copy of telegram in reply to the above dated 26-6-26 from Mr. K.B. Movlankar to Mr. Sitharamachar stating that he was remitting £ 5,600 as advised instead of remitting £ 5,000 to Sandal Oil account.

Fair copy of the above telegram.

Telegram dated 29-6-26 from Mr. Sitharamachar to Mr. K.B. Movlankar to remit £ 4,400 to Mr. Vardhamaniahs account through the Imperial Bank, Bangalore.

Above telegram decoded.

Office copy of letter dated 2nd December 1926 from Mr. Movlankar to Mr. B. Sitharamachar stating that the four amounts referred to in his letter 10th November had been sent direct from Coutts to the Eastern Bank and hence they were not noted in his account current.

Account book of Mr. K.B. Movlankar showing the Particulars of the name of parties the amount due, date of payment and the date of credit to Messrs. Coutts & Co.

**P.603 A. Entry in the statement dated 17-6-25 re
redit of Rs.10,966-14-0 by part of bill**

Certified extract of the cash credit account of the Essenflour Products with the Bank of Mysore- from 2-6-1923 to 25-5-1925.

Do. of current account from 30-6-25 to 8-5-29.

Do. of produce loan account from 25-6-1925 to 21.3.29.

Do. of Memo loan account from 25-5-25 to 21-3-29.

Do. of cash credit account of the Mysore Asbestos Ltd, with the Mysore Bank from 30-5-25 to 30-6-25.

Do. of current account from 1-7-25 to 7-3-29.

Do. extract of the Mysore Asbestos Products Ltd, in Loan account with the Bank of Mysore from 25-6-1925 to 19-8-1925.

Sterling bills purchased Register from 21-7-27 to 27-12-28 (extract).

Register of sterling cheques purchased of the Mysore Bank, Bangalore.

Page 6- Entry dated 30-6-23 relating to the draft of the Essenflour Products on Mr. K.B. Movlankar for £ 4,000.

Page 9- entry dated 10-3-24 relating to the draft of the Essenflour Products on Mr. K.B. Movlankar for £ 3,000.

Page 11-entry dated 10-7-24 relating to two drafts on Mr. K.B. Movlankar for £ 3,000 each.

Page 11- entry dated 17-6-1925 relating to two drafts of £ 2,000 each on Mr. K.B. Movlankar.

Page 26-entry dated 17-12-26 of a draft of £ 3,000 on Mr. K.B. Movlankar.

2.617. Entry in the credit slip showing the
No. 10,986-14-0 to Ashoto Products I

Ext. P.612. Letter No.822 dated 27-2-24 from Mr.M.L.Vardhamaniah to Mr. Rose stating that arrangements would be made to wipeoff the heavy overdrawal of Rs.75,922 by making arrangements for drawing on their agents at London.

P.613 Letter 641 dated 27-6-24 from Mr.M.L.Vardhamaniah to the Manager, Mysore Bank, stating that he had arranged with Mr. Hariyanna to pay sum of Rs.70,000 on Monday next to adjust the overdrafts of Essenflour and Asbestos till the exchange went down when he would draw on his agent at London.

P.614 Letter dated 27th Monday from Mr.Sitharamachar to Mr.Rose, requesting him to intimate his views to keep £ 6,000 in fixed deposit in London to charge the Essenflour with the usual rate of interest and convert into sterling deposit to Rupees when rate of exchange improved.

P.615 Reply letter No.F.D.23/1113 dated 7-11-24 from the Mysor Bank , to the Manager, to the Essenflour Products, enclosing a fixed deposit receipt for the amount of £ 6,000 and charging 4 per cent interest on the said amount .

P.616 Letter No.1230 dated 23-12-24 from Mr.M.L.Vardhamaniah to the Manager, Mysore Bank, they had executed the Memo for one lakh of rupees and handed over the documents to their Branch Manager at Mysore and they had also enclosed a 90 days draft for £ 6,000 on Mr.K.B.Movlankar and fixed deposit for £ 6,000 at the Eastern Bank,London,and another 60 days sight draft for £ 2,000 from Mr.K.B.Movlankar and hold the above drafts and fixed deposit receipt as cover against the overdraft allowed to them.

P.617. Credit slip dated 17-6-25 of the Mysore Bank,Mysore,to credit Imperial Bank,Madras, Rs.41,500 in favour of Mr.M.L.Vardhamania Rs.10,986-14-0 for cash credit drawing account of Asbestos Products Ltd.

P.618 Telegram in code dated 3-12-25 from the Eastertide to the Mysore Bank,Bangalore.

P.619 Telegram dated 4.12.25 from Mr.M.L.Vardhamaniah to the Manager,Bank of Mysore,requesting to credit the amount to the account of the Essenflour.

P.620 Credit note dated 4-12-25 of the Mysore Bank,Bangalore relating to the payment of £ 1,499-5-0=Rs.19,716-2-8 paid in by Mr.Movlankar to the Eastern Bank,London for being credited to the Essenflour Products account.

P.621 Cheque No.A.697990 dated 5-12-25 Essenflour Products for Rs.2,500 on the Bank of Mysore, in favour of K.Raghavendra Rao,Cashier.

P.622 Cheque No.A.697988 dated 4-12-25 Essenflour Products for Rs.1,253-8-10 on the Bank of Mysore, in favour of K.Raghavendra Rao,Cashier.

P.623 Cheque No.A.699787 dated 4-12-25 Essenflour Products on the Bank of Mysore for Rs.2,500 in favour of K.Raghave Rao, Cashier.

P.624 Cheque No.A.696159 dated 4-12-25 Essenflour Products on the Bank of Mysore for Rs.300 in favour of [illegible]

Cheque No. A. 696159 dated 4-12-25 Essenflour Products on the Bank of Mysore for Rs.300 in favour of Mr. B. Sitharamachar.

Cheque No. A. 699787 dated 4th December 1925 Essenflour Products on the Bank of Mysore for Rs.300 in favour of Mr. B. Sitharamachar.

Cheque No. A. 699793 dated 5-12-25 Essenflour Products on the Bank of Mysore for Rs.100 in favour of C. Narain Rao.

Cheque No. A. 699794 dated 8-12-25 Essenflour Products on the Bank of Mysore for Rs.1,000 in favour of K. Raghuvendra Rao, Cashier.

Cheque No. A. 699791 dated 5-12-25 Essenflour Products on the Bank of Mysore for Rs.150-7-0 in favour of Messrs. Thomas Cook Ltd.

Cheque No. A. 699796 dated 15-12-25 Essenflour Products on the Bank of Mysore for Rs.1,000 in favour of K. Raghuvendra Rao, Cashier.

Cheque No. A. 699795 dated 9-12-25 Essenflour Products on the Bank of Mysore for Rs.4,823-6-4 in favour of Messrs. Thomas Cook & Sons, Bombay.

Cheque No. A. 699792 dated 5-12-25 Essenflour Products on the Bank of Mysore for Rs.4,365-5-9 in favour of Messrs. Thomas Cook and Sons.

Telegram dated 9-1-26 from the Essenflour to the Mysore Bank, enquiring whether they had received a remittance of Rs.15,000 from London.

Credit Note of the Mysore Bank dated 18-1-26 relating to the debit of Rs.15,000 being debited from the account of the Mysore Branch and credited to the account of Essenflour Products.

Note No. 169 dated 15-1-26 from the Branch Office, Mysore, to the Head Office intimating that Rs.15,000 had been received by telegraphic transfer from the Eastern Bank, Bombay to the credit of the Essenflour Products Ltd, Mysore.

Eastern Bank's advice dated 4th March 1926 to the Bank of Mysore, Bangalore confirming their telegram of 27th February 1926 "credit account Mysore Asbestos Products Ltd, £ 1,499-5-0."

Credit Note of the Mysore Bank dated 1-3-26 relating to the debit of Rs.19,749-15-6 being the equivelant of £ 1,499-5-0 received by T.T. from the Eastern Bank of London to be credited to the account of the Mysore Asbestos Products Ltd.

Cheque No. A. 696171 dated 10th March 1926 of the Mysore Asbestos Products Ltd, on the Bank of Mysore, for Rs.88-12-0 in favour of the Auditor, Mysore Railways, Mysore.

P. 637 Cheque No. A. 711451 dated 16-3-26 of the Mysore Asbestos Products Ltd, on the Bank of Mysore for Rs.7,500 in favour of the Manager, Bank of Mysore.

P. 638 Cheque No. A. 696174 dated 13-3-26 of the Mysore Asbestos Products Ltd, on the Bank of Mysore for Rs.150 in favour of Messrs. Benny & Co, Madras.

Cheque No.A.886172 dated 10-3-26 of the Mysore Asbestos Products Ltd, on the Bank of Mysore for Rs.750 in favour ofMessrs. S.K.D.Bharanish and K. P.Dharanappa & Co.

Cheque No.A.696178 dated 10-3-26 of the Mysore Asbest Products Ltd, on the Bank of Mysore for Rs.1,200 in favour of K.Raghavendra Rao,Cashier.

Cheque No.A.696170 dated 6-3-26 of the Mysore Asbesto Products Ltd, on the Bank of Mysore for Rs.1,500 in favour of K.Raghavendra Rao,Cashier.

Cheque No.A.696169 dated 4-3-26 of the Mysore Asbesto Products Ltd, on the Bank of Mysore for Rs.5,000 in favour of Mr.K.Raghavendra Rao,Cashier.

Cheque No.A.696168 dated 4-3-26 of the Mysore Asbesto Products Ltd, on the Bank of Mysore for Rs.5,000 in favour of Mr.K.Raghavendra Rao,Cashier.

Cheque No.A.696167 dated 4-3-26 of the Mysore Asbesto Products Ltd, on the Bank of Mysore for - Rs.589-4-0 in favour of Mr.K.Raghavendra Rao, Cashier.

Letter dated 4-3-26 from Mr.B.Sitharamchar to the Manager, Mysore Bank,Bangalore, stating that the Cheques of M.D.S. which were handed over to their Branch Office at Mysore, on 4-3-26 were taken for mere collection, and requesting to direct the Manager of their Branch office at Mysore, to encash their cheques in future though there might be a little over drafts in future.

Transfer slip dated 11-3-26 of the Mysore Bank relati to the transfer of Rs.15,000 Mysore Development Syndicate to the Essenflour Products Ltd.

Do. dated 17-3-26 relating to the transfer of Rs.5,00 from the Mysore Development Syndicate to Essenflo Products Ltd.

Cheque No.A.712834 dated 15-3-26 - Essenflour Products on the Mysore Bank for Rs.3,828-10-8 in favour of the Deputy Commissioner,Incometax in Mysore,Bangalore.

Cheque No.A.712835 dated 15-3-26 of the Essenflour Products on the Bank of Mysore for Rs.795-7-2 in favour of the Director of the Sandal wood oil Factory,Mysore,Bangalore.

Cheque No.A.712833 dated 15-3-26 of the Essenflour Products Ltd on the Bank of Mysore for Rs.4518-8-(in favour of Messrs. Thomas Cook & Sons,Bombay.

Cheque No.A.712832 dated 8-3-26 of the Essenflour Products Ltd, on the Bank of Mysore for Rs.9,712-11-3 in favour of Mr.Sheshannagetty.

Letter dated 30-6-26 from the Manager, Eastern Bank,Madras, to the Manager,Mysore Bank intimating to credit Rs.74,860-2-9 to the account of the Essenflour Products Mysore being the amount of T.T. for £ 5,600 received from their London Office.

Credit slip dated 30-6-1926 Bank of Mysore, Bangalore to credit Rs.74,766-8-9 to the account of the Essenflour Products [illegible] debiting the same amount from the Eastern Bank account, Madras.

Credit slip dated 30-6-26 of the Mysore Bank relating to the credit Rs.60,800 to the account of the Essenflour Products received by cheque on the Imperial Bank Bangalore by Mr.M.L.Vardhamaniah.

Cheque No.A.720272 dated 20-6-26 from Mr.Nariyanna drawn on the Bank of Mysore, for Rs.14,666-10-8 in favour of the Essenflour Products Ltd,Mysore.

Credit slip of the Bank of Mysore, dated 30-6-26 relating to the credit of Rs.14,666-10-8 to the account of the Essenflour Products Ltd, received by cheque on the Bank by Mr.M.Nariyanna.

Letter No.478 dated 26-6-26 from the Essenflour Products Ltd, to the Mysore Bank stating that there was no need for them to furnish any statement of cost as they intended to close the produce loan in full before the end of that month.

Letter No.Nil dated 21-12-27 from the Essenflour Products Ltd, to the Mysore Bank enclosing a draft for £ 2,500 on Mr.K.B.Movlankar and requesting to discount it at best rate of exchange.

Account current of Mr.K.B.Movlankar with the Essenflour Products, Mysore, from 1-1-27 to 30-6-27.

Telegram in code dated 23-6-25 from Mr.Vardhamaniah to Mr.K.B.Movlankar intimating the remittance £ 3,000 through the Central Bank of India,Madras.

Telegram dated (in code) 23-4-27 from Mr.Sitharamachar to Mr.K.B.Movlankar to the effect let Astiers "Invoice No.707 pay your Bank and credit £ 8,000 to Essenflour accounts with Coutts & Co., as received from you but not Astiers.

Credit slip dated 2[illegible]-6-[illegible] from Bank of [illegible], Depot re
to account No. 76,766-C-9 to the account of the
Depositor - for the amount by [illegible]
Received - Paying Teller [illegible]
Bad - Value Date cards accompanying the returned Bank
Doc's of Drafts.

Credit slip dated 24-3-26 of the Depositor - Bank relating to
the credit to [illegible] to the account of the [illegible]
- Complete Procedure by [illegible] to the [illegible]
[illegible] - [illegible] Drafts.

[illegible] dated 2[illegible]-6-26 from [illegible] Depot
in favour of - Depot, for [illegible]-3 in favour
the [illegible] - [illegible] Drafts.

Credit slip of the Bank of [illegible], dated 24-6-26 relati
to the credit of [illegible]-2 to the account of
the [illegible] - [illegible] by [illegible] on t
Bank by [illegible].

Letter No.478 dated 25-6-26 from the Accountant [illegible] to the Depot
[illegible], to the Depot Bank stating that there was no
need for them to furnish any [illegible] of cash as
they intended to close the [illegible] Dep. in Jail
before the end of that month.

[illegible] No. 21 dated 21-12-27 from the Accountant
[illegible] to the Depots Bank enclosing a
draft for £ 5,5 ? on M.[illegible]. Sylhet and requesting
to account it at best rate of exchange.

[illegible] of [illegible] with [illegible]
Produce, Depot. from 1-1-27 to 31-[illegible].

[illegible] in code dated 25-6-26 from [illegible]
to [illegible] Sylhet advising [illegible] the credit
& D/D through the General Bank of India, [illegible].

[illegible] dated (in code) 22-6-27 from [illegible] of
22 [illegible] to [illegible] Depot
"[illegible] for [illegible] per [illegible] [illegible]
[illegible] account with [illegible], as received

Letter dated 11th April 1924 (London) from Mr. B.Sitaramachar to Mr. M.L.Vardhamanich about the conversation that took place between him and Mr. Rose regarding the solvency and character of Mr. K.B.Movlankar and his approval to the appointment of Mr. K.B.Movlankar as the agent of the Essenflour Products.

Letter dated 9-9-24 from Mr. B.Sitaramachar to Mr. K.B.Movlankar informing him of the sad death of Mr. M.L.Vardhamanich.

Letter from Mr. M.L.Vardhamanich to Mr. [redacted] Rao communicating to him that the agreement [redacted] alright and requesting him to include [redacted] and to extend the period of agency.

Pass book of Mr. K.B.Movlankar P.W.4.

Entry relating to the payment of £ 4,000 by Mr. Movlankar to the Essenflour Products to meet the draft on 24-10-23.

Entry dated 5-11-23 relating to the receipt of £ 5,220 from P.Agtier on account of invoice No.3.

Personal ledger of the Essenflour Products Ltd, Mysor

Entry dated 31-12-24 relating to the credit of £ 14,000 being the proceeds of drafts Nos.113 and 114 £ 6,000, No.115 £ 6,000 and No.116 2,000£ prices receivable account.

(a) P.670. Personal ledger of the Essenflour Products. Page 23- entry dated 30-6-24 in Mr. Movlankar's ledger relating to the debit of £ 5,220 to sundry persons account being the amount paid Mr.P.Agtier.

(a) Page 22- entry dated 9-4-24 in Mr. K.B.Movlankar's account relating to the credit £ 3,000 by bills receivable account being the proceeds of bill No.112.

Journal book of the Mysore Essenflour Products for 1926-27 (sandalwood oil department).

A. Page 25- entry dated 18-3-27 relating to the credit of £ 3,000 to the credit of Messrs. Coutts & Co., and debit of the same amount to Mr. K.B.Movlankar's account.

B. Page 60- entry dated 29-11-27 relating to the credit of £ 1,400 to Coutts and Co., being the amount withdrawn from Coutts by Mr. K.B.Movlankar.

Page 61- entry dated 29-11-27 relating to the credit of £ 1,100 being the amount withdrawn by Mr. K.B.Movlan from Coutts.

Page 71-entry dated 18-2-28 relating to the credit of £ 1,200 to Coutts and debit to Mr. Movlankar being the amount withdrawn from them by him.

Page 71- entry dated 23-2-28 relating to the credit of 50 to Coutts and debit to Mr. Movlankar being the amount withdrawn by him from them.

Page 76- entry dated 18-4-28 relating to the credit of £ 2,500 to Messrs. Coutts account and debit to Mr. K.B.Movlankar being the amount withdrawn by him through the Eastern Bank.

Page 31- entry dated 13-5-27 relating to the debit of

Page 8- entry dated 16-10-26 relating to t
case of Mr. K.B.Movlankar's ... to B-2-1[illegible]
Mr. K.B.Movlankar by him from Cuttack.

Page book of Mr. K.B.Movlankar ...d.

entry relating to the payment of ₹ ... by
Movlankar to the assortment ... to meet the
draft on 24-10-25.

entry dated 5-11-25 relating to the receipt of
₹ 5,250 from ... on account of 'Myrobo...'.

Personal Ledger of the ... Co. ...

Entry dated 31-12-24 relating to the credit of
₹ 14,000 being the proceeds of Credits No.115 ... and
₹ 6,000, No.115 ₹ 6, ... and No.116 ₹ 8,000 ... Mr.
receivable account.
P.670. Personal Ledger of the Assamflow Products.
Page 25- entry dated 3-6-24 in Mr. ...'s
ledger relating to the debit of ₹ 5,250 to sundry
persons account being the amount paid Mr. ... cash.

Page 28- entry dated 9-4-24 in Mr. K.B. ... ...
account relating to the credit ... Bills
receivable account being the proceeds of bill ...

Journal Book of the Superintendent ...
Ja26-27 (Borrowood oil department).

Page 84- entry dated 15-3-27 relating ... the
of ₹ 3,... to the credit of Messrs. Cuttack ...
debit of the same amount to ... ... Book ...

Page 6- entry dated 29-11-27 ...
of ₹ 1,4.0 to Cuttack and Co.. ...
from Cuttack by Mr. K.B. Movlankar.

Page 61- entry dated 20-11-27 ...
of ₹ 1,1.0 being the ... by Mr. ...
from Cuttack.

Page 71- entry dated 15-12-28 ... ...
₹ 1,200 to Cuttack ... ...
the amount withdrawn ...

Page 72- entry dated 20-2-28 ...
of 30 to Cuttack ... ...
amount withdrawn by him ...

Page 76- entry dated 14-4-28 ...
of ₹ 8,0 ... to cheque. ...
Mr. K.B. Movlankar ... ...

Page 31- ... entry dated ...

£ 8,000 to Messrs. Coutts & Co., and credit to suspense account being the amount remitted to Coutts.

P.672,K. Page 38- entry dated 30-6-27 reversing the above entry crediting £ 8,000 to Mr. K.B.Movlankar and debiting suspense account.

P.672,I. Page 81- Entry dated 7-6-28 relating to the credit of £ 3,125 to Mr. K.B.Movlankar and debit to Messrs. Coutts being the amount collected at Coutts for the week ending this day.

P.672,J. Page 96- entry dated 4-8-28 relating to the debit of £ 5,000 to Coutts and credit to Mr.K.B.Movlankar being the amount collected by him.

P.673A. Statement showing the correct overdrawal as on 31-12-25 giving the detailed particulars in arriving at the correct figure.

P.673B. Statement showing the debits to Government account from 31-1-24 to 30-6-25.

P.673C. Statement showing the details of amounts credited to suspense account in the accounts of Messrs.Coutts & Co., from 24-6-24 to 25-1-26.

P.673D. Statement showing the details of credit entries in the sundry persons account from 1-4-24.

P.674 Account sales No.37 (London sales) for September 1926.

P.675. Statement showing the particulars of overdrawal up to the end of December 1925.

P.676. Account sales No.16 (American) for the month of July 1926 furnished by Mr. Cox to the Mysoreflour Products, Mysore.

P.677. Account sales No.16 (American) for the month of July 1926 submitted by the Mysoreflour Products to the Director, Central Oil Factories.

P.678 (Ext. P.141)- Entries in the book (Mica consignment book-showing the details of sales of mica from 11-9-26 to 30-12-26.

P.679. Account sale of Asbestos account up to the end of September 1926 sent by Mr. K.B.Movlankar to the Mysore Asbestos Products Ltd, Mysore.

P.680. Guddappa Asbestos consignment book.

P.680A. Page 1-0. The four entries relating to the four consignments of Asbestos from 19-7-26 to 5-1-28.

P.681. Letter dated 15/20-1-27 from the Mysore Development syndicate to Mr. K.B.Movlankar stating that mica business is Mr. K. Dharmappa's personal affair.

P.682. Office draft of letter No.552 dated 5-9-25 from the Director to the Mysoreflour Products intimating them that the Government were not disposed to sanction rebate to Messrs. Woods after the lapse of nearly one year after the transaction took place.

P.683. Letter No.J.C.685 S.O.F.9-25-2 dated 3-8-25 from the Revenue Secretary to the Director, Sandal Oil Factories stating that the rebate of one per cent recommended by him in favour of Messrs. Arcos Ltd, could not be sanctioned then in respect of a transaction that had already taken place.

P.684. Letter No.749 dated 3-8-25 from the Managing Director, Essenflour Products to the Director, Sandal Oil Factories expressing their regret for having disallow brokerage in respect of American sales and requesting him to allow them to keep the amount under suspense until the decision of Government was obtained by them in the matter.

P.685. Office draft of letter No.1319 dated 5-10-25 from the Director Sandal Oil Factories to the Essenflour Products Ltd, disallowing a sum of S/ 2,303.85 in the account sales Nos. 1, 2 and 3 claimed as brokerage.

P.686. Letter No.830 dated 23-12-26 from the Essenflour to Mr. K.B.Movlankar enclosing 3 statements of accounts and requesting him to acknowledge the correctness of those statements.

P.686A. Consolidated account of Mr. Movlankar with Asbestos Products Ltd in Asbestos.

P.686B. Statement of accounts between Mr. K.B.Movlankar and the Essenflour as on 1-10-26.

P.686C. Statement of accounts between Mr. K.B.Movlankar and Mr. M.L.Vardhamanish.

P.687. Letter dated 24-12-25 from Mr. B. Sitaramachar to Mr. K.B.Movlankar requesting him to honour the draft in favour of P. Tomnie when it was presented.

P.688. Letter dated 19-10-27 from Mr. K.B.Movlankar to Mr. B. Sitaramachar stating that he remitted £ 8,000 to Coutts £ 7,875 received from P.Astiers and £ 125 of his own to the credit of the Essenflour.

P.689. Telegram dated 26-6-26 from Mr. K.B.Movlankar to the Director, Sandal Oil Factory re the Essenflour advising delivery 1815 and remittance £ 5,000.

P.690. Office draft of letter No.5453 dated 26-6-26 from the Director, Sandal Oil factory to the Essenflour intimating the receipt of cable from London Office intimating delivery 1815 and remittance £ 5,000.

P.691. Copy of a letter No.1390 dated 6th October 1925 from the Director to the Essenflour office,London sent to the Essenflour office,Mysore, objecting to the omission 67 cases of oil shipped to Marseilles in August on account of Messrs. Roger & Gallet of Paris in the figures of delivery and observing that amount of outstandings over 3 months very heavy.

P.692. Account sales No.40 for the month of December 1926 of sandal-wood oil sent by Mr. K.B.Movlankar to the Essenflour office,Mysore.

P.692A. Sales Report No.40 for the month of December 1926 of sandal-wood oil furnished by Mr. K.B.Movlankar to the Essenflour office,Mysore.

Account sales No.40 for the month of December 1926 of sandal wood oil furnished by the Essenflour, Mysore, to the Director, Sandal Oil Factories.

Sales report No.40 for the month of December 1926 of sandal wood oil tendered by the Essenflour Ltd, Mysore, to the Director Sandal Oil factories.

Invoice No.676 dated 28-12-26 relating to the delivery of 6750 lbs of sandal wood oil at 21 S. a lb. amounting £ 7,087-10-0.

Office draft of letter No.2461 dated 17-12-25 from the Director, Sandal Oil Factories to the Essenflour enclosing a statement of outstandings and urging to clear up the outstanding arrears.

Office draft of letter No.4673 dated 4-6-25 from the Director, Sandal Oil factories to the Essenflour stating that the arrears are heavy and urging that they should be collected very early.

Letter dated 16-8-27 from the Essenflour to the Director, Sandal oil factories submitting account sales No.46 and assuring that the arrears up to the end of April 1927 will be cleared up before 31-8-27.

Letter No.1054 dated 12 11-25 from the Essenflour to the Director, Sandal Oil Factories giving out that the reasons for the poor quantity of oil delivered at London office was due to the fact of their putting pressure on their clients.

Letter No.711 dated 20-10-26 from the Essenflour to the Director , Sandal Oil Factories stating that they were going to remit £ 10,000 during the month and had written to Mr. Kovlenker not to sell oil to successive defaulters.

Letter No.643 dated 27-6-28 from the Essenflour to the Director, Sandal Oil Factories, submitting the account sales for April 1928 and stating that by the remittance of £ 35,000 in May and June the arrears are brought down to £ 19,000 and odd.

Letter No.107 dated 20-9-28 from the Essenflour to the Director, Sandal Oil Factories observing that theyhad cleared up all the arrears up to the end of April 1928.

Letter No.4602 dated 25-4-27 from the Director, Sandal Oil Factories to the Essenflour Products stating that £ 43,000 was outstanding on that date and requesting to collect and remit the whole of that sum.

ffice copy of letter No.4.F.19 dated 7-1-27 from the Essenflour to the Director, Sandal Oil Factories stating that delivery of 12495 lbs in December 1926 might be taken into account for the month of January 1927.

etter No.272 dated 22-7-25 from the Director to the Essenflour pointing out certain errors in calculating the total price of oil in delivery No.303 in the Account sales No.21 for the month of May 1925.

Office Memo dated 1-8-25 of the Essenflour office stating the value of the oil in delivery No.303 was correct, but rate was wrongly entered as 22-9 instead of 22-6 due to an error in typing.

translation of all the telegrams exhibited in the case in code decoded.

etter dated Paris 23rd September 23 from Mr. Sitaramachar to Mr. Vardhamaniah that he reached Paris that day.

etter dated London dated 22-10-23 from Mr. Sitaramachar to Mr. M.L.Vardhamaniah informing him that he had returned to London from Paris after a tour of one month in France.

ffice copy of a letter dated 8th December 1924 to Mr. Sitaramachar from Mr. K.B.Movlankar stating that he had appropriated £ 6,101-18-9 and also confirming the general instructions of Mr. B. Sitaramachar to draw out of Messenflour Sandal oil moneys from Coutts in case of need.

etter No.5181 dated 4-6-26 from the Director to Mr. Sitaramachar enclosing a copy of a letter addressed to the Dewan intimating that a remittance of 4 lacs of rupees was expected before the close of the month and making his observations regarding the sales of sandal oil during the year.

ook of the sandal oil Factory showing the details of cabled remittances and other matters.

ment showing the Go
Rosenfleur Products Ltd from

ment showing the amount of overdraft on the basis
of commission being allowed on gross sales as per
account sales from 28-7-24 to 12-11-25.

nt statement showing the overdrawal by M/s
Rosenfleur Products Ltd, from 1-1-26 to 30-6-26
allowing commission on gross-sales as per account
sales.

nt statement of overdraft by the Rosenfleur
Products, commission being allowed on gross sales
as per Account sales on each of date on which the
amount was drawn by the Rosenfleur Products.

nt statement of overdrawal by the Rosenfleur
Products on the basis of allowing commission o
gross sales as per account sales, from 1-1-26
30-6-26.

ment of account as between the Rosenfleur and --
Government as on the specified dates noted in the
list.

tement of overdrafts prepared on the lines
indicated in my examination by Court on 3-8-29.

List of documents admitted in evidence for the defence i

S.C. No. 1 of 1928-1929.

List of documents admitted in evidence for the defence in Criminal Case No.1 of 1928@1929.

Distinguishing mark and number.	Description of the document.
Ext. D.1.	Page 1 (Ent. P.607) sterling bills purchase register dated 10-1.23 relating to the draft of the Essenflour Products Ltd, Mysore, drawn on Mr.K.B. Movlankar, London, to mature on 285-23-
D.2.	Stock list of the Mysore Asbestos Ltd, as on 30-6-24.
D. 3.	Stock list of Essential oils of the Mysore Essenflour Products as on 26-12.24.
D.4.	Stock of list of essential oils as on 26-2-25.
D. 5.	Do. as on 31.3-25.
D.6.	Do. of raw materials and oil as on 30.4.25.
D. 7.	Do. .. as on 31.12.15.
D. 8.	Do. as on 31.12.25.
D.9.	Do. as on 31.12.26.
D.10.	Stock list of oils as on 30-6-27.
Do.11.	Stock of raw materials as on 30.6.28.
Do. 12.	Stock of oils as on 30-6.28.
Do.13.	Stock of raw materials as on 31.12.27.
D114.	Stock of oil as on 31.12.27.
15.	Stock of raw materials as on 31-10-28.
D.16.	Do. of oils as on 31.10.28.
D.17.	Stock lists of raw materials and oils as on 31.12.28.
D.18.	Letter No.L.24.4484 dated 7-4-25 forwarding copy of letter to Mr. K.B.Movlankar by the Mysore Bank sent to the Essenflour Products, enquiring whether he had sold the three pearl strings and the diamond as instructed by Mr. M.L.Vardhamanian and if sold to credit the proceeds in the Eastern Bank Ltd, London to the account of the Mysore Bank, and to hold the consignment interest for the Bank.
D.19.	Page 8-(in Ext. P.539)- Tappal book- entry dated 15-12-23 showing the despatch by post through peon Revoji of a letter No.1007 by the Essenflour office to the Director, sandal oil Factories.
D.20.	Office draft of letter dated 18-10-1922 from Mr. Sitaramachar to Mr. Movlankar requesting him to write to Mr. M.L.Vardhamanian about the price of his diamonds and to dispose of them early.
D.21.	Reply letter (to the above letter) dated 9-11-22 from Mr. Movlankar to Mr. Sitaramachar stating to in-

intimate to him at what price Mr. Vardhamaniah is willing to part with the diamond.

D.22. Letter dated 31.10.23 from Mr. Vardhamaniah to Mr. B.Sitaramachar to arrange for the due submission of accounts from the Bank and asking his opinion to sign the agreement of sandal oil agency.

D.23. Letter dated 6-11-23 from Mr. Vardhamaniah to Mr.B.Sitaram-achar calling for his opinion re the execution of the agreement, the reduction of the dock charges. Russian sales in fixing prices of oil, punctual submission of accounts and about the remittance of the price to Messrs. Coutts and Co.

D.24. Letter dated 8-11- 23 from Mr. Vardhamaniah to Mr. Sitarama regarding the drafts of £ 1,000, £ 2,000 and £ 2,000 at 30, 60 and 90 days sight on Mr. Movlankar as the rate of exchange might go up and requesting him to write to him to meet those drafts.

D.25. Letter dated 15.11.23 from Mr. Vardhamaniah to Mr. B.Sitaramachar stating that Mr.Shamanna had purchased raw materials and requesting him to write what quantities of each raw material and vetivert roots had to be purchased

D.26. Letter dated 21911923 from Mr. Vardhamaniah to Mr.B.Sitaram-achar approving the arrangement of paying a commission of 1½ per cent to Mr. K.B. Movlankar on sandal oil sales and also of storing the sandal oil in Mr. Movlankar's Godowns.

D.27. Letter dated 28-11-23 from Mr.Vardhamaniah to Mr. B.Sitaramachar stating that Mr.Narasinga Rao was requested to send a cable to Messrs. Coutts and Co., to transfer the amounts to Government account on the instructions of Mr.K.B.Movlankar.

D.28. Office copy of letter No.1007 dated 15-12-23 from Mr. M.L.Vardhamaniah to the Director, Sandal Oil Factorie requesting Mr. Narasinga Rao to send cable to Messrs. Coutts & Co., to transfer the amounts in account of the Essenflour to Government account.

D.28.A.to E. Five enclosures to the above letter being the copies of the proceedings of the general meeting of the share-holders of the Essenflour held on 17-11-23 , 3.12.23 and of the Directors on 5.12-23, telegram to Messrs. Coutts & Co., and of a certificate from the Registrar of Joint stock Companies.

D.29. Office copy of letter dated 10-9-24 from Mr.B.Sitaramachar to Mr. K.B.Movlankar to sell away the pearl necklace and the diamond at the best price.

D.30. Letter dated 24-12-24 to Mr. B Sitaramachar from Mr.K.B Movlankar that the market for pearl necklaces was very bad and he would take delivery of the diamond and dispose of it.

D.31. Letter dated 20-11-23 from Mr. K.B.Movlankar to Mr. B.Sitaramachar stating that the Bank would not accept on the authority (written under the signature of the Chairman) of the Company to withdrew the amounts.

D.32. Letter dated 19-11-23 from Mr.K.B.Movlankar to Mr.B.Sitaramachar informing that Mr.Davidson refused act on the telegram unless he received a communication from the Government or their agents at Mysore to the effect that the article had been amended.

33. Letter dated 31-7-24 from Mr. K.B.Movlankar to Mr. B.Sitaramachar stating that he had stored the Asbestos in his warehouse and wanted to hear from him regarding their sale.

34. Letter dated 16-3-25 from Mr. K.B.Movlankar to Mr B.Sitaramachar that he had sold the Asbestos at favourable rates and assuring that any quantity of Asbestos might be sold provided the quality was maintained.

34A. Copy of cable attached to the above letter.

35. Office copy of letter No.M.D.S.211 dated 10-12-25 from Mr. Sitaramachar to Mr.K.B.Movlankar to sell the Asbestos at favourable rates and to remit the amount by Telegraphic transfer.

36. Office copy of letter No.M.D.S.219 dated 17-12-25 from Mr. Sitaramachar (not signed) to Mr.Movlankar stating that they had ceased drawing on him and requesting that all proceeds from Asbestos and Mica be sent to them by Telegraphic transfer.

37. Letter dated 31-12-25 from Mr.K.B.Movlankar to the M.D.S. stating that he would sell the Asbestos and send the proceeds by telegraphic transfer.

38. Office copy of letter Asb. No.6 dated 21-1-26 from Mr.B.Sitaramachar to Mr.K.B.Movlankar to sell the 276 bags at £ 850 and to remit the proceeds by T.T. to the Mysore Bank.

39. Office copy of letter No.M.D.S.116 dated 12-8-26 enclosing duplicate set of documents covering despatch of 200 bags of Asbestos.

40. Office copy of letter No.M.D.S.132 dated 9-9-1926 from Mr.B.Sitaramachar to Mr. K.B.Movlankar enquiring him whether he had sold the 276 bags of Asbestos and if so to send the amount and whether another consignment of 10 tons was received.

41. Office draft of letter No.M.F.631 dated 9.9.26 from Mr.B.Sitaramachar to Mr. K.B.Movlankar to send the accounts of all the concerns immediately.

42. Letter dated 30-9-26 from Mr. K.B.Movlankar to the M.D.S. soliciting instructions to sell the last consignment of Asbestos for £ 680.

43. Letter dated 9-7-25 from Mr.K.B.Movlankar to the Essenflour Products, Mysore, sending the accounts.

44. Letter No.1768 dated 26-10-26 from the Director, Sandal Oil Factories to the Essenflour Products requesting to raise the balance by £ 314-4-2 in the accounts for September 1926 and assuring his support in case of their further representation.

Letter No.45 dated 17-1-25 from the Director Sandal Oil Factories to the Essenflour Products disallowing a sum of £ 50-10-0 in the accounts for June 1924 being the expenses incurred in connection with the delivery of some oil to Messrs. Fritzone Brothers in September 1923.

Letter No.712 -13 dated 21-6-24 from the Director to the Essenflour Products, London requesting that the tins bearing serial Nos. 1 to 21 with the letter 'E' marked may be separated, and the instructions regarding the disposal of the same would be intimated.

Office draft of letter No.M.F.615 dated 18-6-24 from Mr.M.L.Vardhamanaiah to Mr.K.B.Movlankar to send a cable for the information in the account sales for May 1924 and to furnish a statement of all the C.I.F. charges incurred with the delivery numbers.

D.49. Office draft of letter No.820 dated 4-9-24 from Mr.B.Sitaramachar to Mr. K.B.Movlankar rectifying certain serious errors in the account sales and avoid such errors in future.

D.50. Letter dated 13- 11-24 from Mr.K.B.Movlankar to the Essenflour Products correcting certain entries as per instructions from the Head-office.

D.51. Office draft of letter E.F. No.976 dated 23-10-24 from Mr. B.Sitaramachar to Mr.K.B.Movlankar to correct telegram charges and commission due to him.

D.52. Letter No.2415 dated 26912924 from the Director to the Essenflour Products to pass a credit note for the commission on the rebate amount of £ 502-10-0.

D.52A.Enclosure to the above letter.

D.53. Office draft of letter No.E.F.771 dated 15.8-24 from the Essenflour to the Director that they should be reimbursed a sum of ℔ 217.15 on account of the supply of a bad case to Messrs. Fritzsche Brothers which they had taken delivery from Messrs. Whiffin & Sons.

D.54. Office draft of letter No.E.F.441 dated 12-6-26 from the Essenflour to the Director pointing out that C.I.F. and dock charges should be met by Government and that they would bring this point while modifying the agreement.

D.54A.Enclosure to the above letter.

D.55. Office draft of letter No.E.F.762 dated 5-8-25 from the Essenflour to the Director pointing out that a sum of £ 1,934-7-5 was to their credit from London sales up to 30-6-1925 and ℔ 4531.87 to their credit up to 30.6-25 from American sales.

D.55 A & B. The two enclosures to the above letter.

D.56. Office draft of letter No.E.F.135 dated 1.1.25 from the Essenflour to the Director stating that Messrs.P.Astiers and Rubeck were big defaulters and that the amount due from Mr.P.Astier had been paid and send a reply again in that matter after verifying the statements.

D.57. Office draft of letter No.E.F.No.97 dated 10-2 -26 from the Essenflour to the Director stating that 1 per cent brokerage Messrs. Duclos was omitted and that the original invoices had been sent and that the amount of rebate to Messrs.Arcos Ltd, might be held in suspense as they intended approaching Government in the matter.

D.58. Office draft of letter No.E.F.1144 dated 11-12-25 from the Essenflour to the Director to allow a rebate of £ 1 to Messrs. Polak and Schwarz and to Dr.Chapalle.

D.59. Letter No.2835 dated 24-1-25 from the Director to the Essenflour to refund the commission on C.I.F. or carriage paid basis as the Government had ordered that the agents were entitled to draw commission only on the actual sale proceeds.

D.59A. Memo attached to the above letter.

D.60- Letter No.4334 dated 8-4-26 from the Director to Essenflour Products to pass a credit note for £ 16-17-4 being the commission claimed by them on C.I.F. charges incurred by them during 1924-25.

D.62. Office draft of letter No.E.F.1145 dated 11.12.25 from Mr. B.Sitaramachar to the Director that the total quantity of oil sold during October 1925 was 14,975 lbs 8 ozs at 24/1[illegible]/32 which was very satisfactory.

D.63. Office draft of letter No.E.F.101 dated 12-1-25 from Mr. B.Sitaramachar to Mr. Cox to send £ 5,000 out of realisations from the sale of their essential oils to Mr. K.B.Movlankar to enable him to meet a draft for £ 6,000.

D.64. Office draft of letter No.E.F.1169 dated 11-12-24 from Mr.Sitaramachar to Mr.Cox to explain what had become of the balance of £ 845-0-0 out of the realisations from the sale of cardamon oil to Messrs.Ungerers.

D.64A. Office Note (memo) dated 4.12.24 to the effect that a sum of £ 845-1-0 had not been accounted for by Mr.Cox.

D.65. Letter dated 31st July 1928 from Mr.K.B.Movlankar to Mr.B.Sitaram-achar stating that Mr.K.Parthasarathi would leave for U.S.A. that night and that his accounts were not audited for want of time, and suggesting various ways to save the situation and means to make good the amount they have utilised.

D.66. Letter dated 9.8.28 from Mr.K.B.Movlankar to Mr.B.Sitaramachar stating that Mr.Parthasarathi would be back by the end of September and when audit was made the fact that sandal oil monies were used would be made clear and situation could not be saved.

D.67. Letter dated 30.8.28 from Mr.K.B.Movlankar to Mr.B.Sitaramachar requesting Mr.Sitaramachar and Mr.Dass to go over London.

D.68. Sheet showing the details of the collections according to the statements of collections (entries P.492 to 497) from 1-1-26 to 12-6-26 and also the several remittances to Government from 15-1-26 to 12-6-26.

D.69. Sheet showing the details of weekly collections as per collection statements furnished by the Essenflour to the Director together with remittances to Coutts to Government Royalty account.

D.69A. Entry Ext.497 , May 20 £ 5,500 , May 19 £ 5,000 . Minus difference. 5,523-19-3

D.70. Office copy of a letter dated 1.9-27 from the Essenflour Products Ltd, to Mr.K.B.Movlankar pointing out to him that they had not received £ 1,000 shown as a debit to them on 29-1.27 and £ 1,761-19-10 on 30-9-26 and also requesting him not to mix up the accounts of the Essenflour with Mica and Asbestos accounts.

D.71. Letter dated 30-11-27 from Mr.K.B.Movlankar to the Essenflour Products acknowledging the receipt of their letter No.265 dated 3-11-27 and stating that he would rectify the next account statement according to the corrections brought to his notice.

D.72. Letter dated 22-4-27 from Mr.K.B.Movlankar to the Essenflour stating that credit and debit of £ 1,501-17-6 in Coutts & Co., for the week ending 16-4-1927 need not affect their own account as he requested to discount two bills at Messrs. Coutts & Co.

Statement showing the sales effected, commission earn
expenses from 1-9-23 to the end of October 1928 and
amount paid to Government and the balance of sundry
per ledger up to the end of June 1928.

Duplicate copy for Mr. M.L.Vardhamaniah dated 16-7-25 from
Mr. K.B.Movlankar to the Manager, Mysore Bank stating that he hac
sold the diamond of Mr.M.L.Vardhamaniah for £ 800 on a three
months' bill and the three pearl necklaces had been left with hi
Paris Agent for being made into a bunch as per his instructions
to render them more saleable.

Duplicate copy for Mr.B.Sitaramachar dated 14th July 1925 from
Mr. K.B.Movlankar to the Director, Sandal wood oil Factories
stating that the figures of sales and remittances at the end
of June had already been cabled and hoped that the New year
would bring greater prosperity and success to the sandal oil
business.

Duplicate copy for Mr.Vardhamaniah dated 5.6-24 from Mr.B.Sitaram
achar to Mr.Y.Narasinga Rao, replying to him that he would
dispose of all the oil which he took over charge from Messrs.
Whiffins in the near future and that some tins had 'P' marked
on them and did not come anywhere near the B.P.Analysis.

Office copy of letter No.E.F.232 dated 23-4-27 from the
Essenflour office to the Director, Sandal Oil Factories
replying that all the arrears up to 31.12.26 had been [illegible]
cleared leaving a balance of £ 1,500 which would roughly [illegible]
cover the commission and expenses for two months (January and
February) and requested to confirm that letter.

Letter dated 31-3-27 by Mr.K.B.Movlankar to the Essenflour
Products that the remittances to Coutts were not being made of
late immediately as they had been cabled to the Director owing
to the change of hands due to removal to another place and
partly to the cheques not being put into banks and Coutts.

Expense account to 30th April 1924 f Messrs. Cox Aspden and
Fletcher, dated 6-5-24.

The memo(slip) attached to the above account sales.

Entry in the enclosure to Ext.D.80 the expense account to 30th
April 1924 of Messrs. Cox Aspden and Fletcher relating to the
refund of ₰ 133.50 refund of duty to Fritzsche Brothers.

Entry in the same list relating to the refund of ₰ 180.00 to
Fritzsche Brother's claim.

Letter dated 4.10.23 from Mr.K.B.Movlankar to Mr. M.L.Vardhamana
-iah stating that he had enclosed a letter to the Director,
Mr. B.Sitaramachar was not in London, he had been attending to
sandal oil business.

Letter dated 16-5-25 from Mr.K.B.Movlankar to the Essenflour
Products enclosing statement of accounts for April 1925.

Letter dated 24.4.25 from Mr.K.B.Movlankar to Essenflour
Productsstating that he would take up Russian business also.

Letter dated 7-7-27 from Mr.K.B.Movlankar to Mr. B.Sitaramachar
stating that sales as compared with that of last year were
not so bad and requesting to be excused for any irregularities
in rendering statements as he would be away to the continent.

D.85. Letter dated 25.9.24 from Mr. K.B.Movlankar to Essenflour Products that he would prepare the accounts correctly in future and submit.

D.86. Copy of letter dated 20-9-1923 from Mr. K.B.Movlankar to Mr. M.L.Vardhamaniah stating that he had realised the responsibilities of the agency and assured that he would try his best to make the business a success.

D.87. Letter dated 7-4-27 from Mr K.B.Movlankar to Essenflour furnishing the details for £ 300 in Coutts Account for the week ending 15th February 1927.

D.88. Copy to the Essenflour Products, Mysore, of a letter to the London office from Mr.Y.Narasinga Rao dated 2-7-25 returning thanks for his congratulations for the very good sandal oil business done during the year 1925-26 and requesting him to improve the business still more.

D.89. Office copy of letter dated 9-4-25 from the Essenflour,Mysore, to Mr.K.B.Movlankar London, stating that inordinate delays in paying up the dues of Mr.H.Rubeck were brought to his notice by the Director and that oil in future should not be delivered except on cash basis.

D.90. Letter dated 14-5.25 from Mr.K.B.Movlankar to Mr.Sitaramachar to reconsider the matter of accepting the bid of P.Astier.

D.91- Letter dated 2-7-25 from Mr.K.B.Movlankar to Mr.B.Sitaramachar intimating of the Director's cable to him about the thanks given to him to by the Director for the business done during the year 1925-26.

D.92. Duplicate copy for Mr.B.Sitaramachar of a letter dated 4-11-24 from Mr.K.B.Movlankar to Messrs. Cox Aspden and Fletcher stating that the Government had allowed a rebate of 6 D. per lb regarding the sales to Messrs. Fritzsche Bros and Ungerer and Co.

D.93. List attached to Mr.K.B.Movlankar's half yearly account current showing the details of sale of the (Ext. P.208) goods belonging to the Essenflour Products, Mysore, from July to December 1924.

94. Statement showing the details of the amounts held by Mr. K.B.Movlankar belonging to the Essenflour Products from 1.7.24 to 29.7.24.

95. Statement of account showing particulars of amounts available with Mr. K.B.Movlankar between 29.7.24 and 29-10-24.

96. Letter dated 9-2-1928 from Mr.K.B.Movlankar to Mr.B.Sitaramachar regarding certain corrections in the accounts furnished by him to the Essenflour.

97. Letter dated 5.1.25 from Mr.Cox to Mr.B.Sitaramachar stating that he received the information that the Government were pleased to sanction a rebate to Messrs. Ungerer and Fritzsche Brothers.

98. Letter dated 24.6-26 from the Director, Sandal Oil Factory to the Essenflour stating that a sum of £ 314-4-2 had been kept under suspense.

Statement showing the particulars of variations in the figures furnished by me in Court regarding overdrafts as compared with those given by me in my audit report (Ext.D.73).

D.101. Office draft of letter No.E.F.23 dated 14-7-27 from the Essenflour to Mr.K.B.Movlankar enclosing a letter from Mr. Narasinga Rao and directing him to collect and remit the arrears.

D.102. Office draft of letter No.E.F.447 dated 9.4-25 from the Essenflour to Mr.K.B.Movlankar urging him to collect and remit the arrears due from Messrs.Rubeck and P.Astier.

D.103. Office draft of letter No.E.F.856 dated 30-12-26 from the Essenflour to Mr.K.B.Movlankar to send a certified stock list of sandal oil with him and also the detailed list of outstandings as on 31.12 .26.

D.104. Office draft of letter No.E.F.436 dated 11-6-26 from the Essenflour to the Director, Sandal Oil Factories, proposing to hold a conference at Mysore to come to a definite understanding regarding the American Brokerage, import duties- rebates etc.,

D.105. Office draft of letter No.E.F.639 dated 20-6-28 from the Essenflour to Mr.K.B.Movlankar directing him to send (1) Account sales of Essential oils (2) stock statements of essential oils (3) sandal wood oil account (4) certified stock of sandal wood oil (5) list of outstandings in connection with sandal wood oil sales as the accounts had t be closed on 30-6-28 -

D.106. Letter dated 7-10-26 from Mr.K.B.Movlankar's office to Mr.B.Sitaramachar replying that Mr.Movlankar had gone to Paris in connection with the realisations and pearl sales and that the accounts were ready and would be despatched after their perusal by Mr.Movlankar on his return.

D.107. Letter dated 8-726 from Mr.K.B.Movlankar to the Essenflour stating that the sandal oil accounts would be despatched as early as possible in future.

D.108. Office draft of letter No.E.F.244 dated 28th April 1927 fr the Essenflour to Mr.K.B.Movlankar pointing out to him and asking him to explain the excess collections at Coutts of 2-16-3 from Messrs. John Knight and Co.,Ltd, in the Coutts's weekly statement ending 28-3.27 and £ 35-12-6 fro Messrs. W.J.Bush and Co., on 15-2-27.

D.109. Office draft of letter No.E.F.156 dated 15/17-3-27 from th Essenflour to Mr.K.B.Movlankar asking to explain the payment of £ 300 to Messrs. G.T.Simons & Co., referred to the Coutts' weekly statement ending 15-2-27.

D.110. Office draft of letter No.E.F.562 dated 14.5.25 from the Essenflour to Mr.K.B.Movlankar reminding him to collect the overdues of £ 22,000 and odd before the end June 1925.

D.111. Office draft of letter No.E.F.561 dated 14th May 1925 from Mr. B.Sitaramachar to Mr.Movlankar stating that Cox would be remitting about £ 4200 and realisations from Thymal etc would come up to £ 5,000.

D.112. Office draft of letter No.E.F.337 dated 2.6.27 from the Essenflour to Mr.K.B.Movlankar pointing out to him the discrepancies between the date of remittance and to

D.113. Office draft No.E.F.364 dated 13/15th June 27 from the Essenflour to Mr.K.B.Movlankar instructing him to remit Coutts first and then advise the Director.

D.114. Office draft No.E.F.139 dated 9/10-3-27 from the Essenflour to Mr.K.B.Movlankar instructing him to remit to Coutts first and then cable to the Director, so that there might be no difference as to the two dates.

D.115. Office draft of letter No.E.F.87 dated 3.2-27 from the Essenflour to Mr.K.B.Movlankar asking him to explain the delay of one week in the date of remittance to Coutts and that advised to the Director and remit Coutts first and then advise the Director.

D.116 Office draft of letter No.E.F.290 dated 14-5-27 from the Essenflour to Mr.K.B.Movlankar to furnish the accounts punctually on the 1st week of every month.

D.117. Office draft of letter No.E.F.514 dated 29-3-28 from the Essenflour to Mr.K.B.Movlankar to explain why there was a delay of one week in every instance between the dateof remittance as advised to the Director and the actual remittance to Coutts and also the difference of £ 1,000 in the remittance as observed by the Director in para 1 of his letter enclosed.

D.118. Letter dated 30-7-27 from Mr.Movlankar to the Essenflour explaining the reasons for the delay in the remittances and promising to avoid such irregularities in future.

D. 119. Letter dated 13-2.25 from Mr.H.S.Cox to Mr.B.Sitaramachar that he would do his best to help him.

D.120. Letter dated 4.3.25 from Mr.Cox to the Essenflour stating that $ 8280.00 had been remitted to Mr.K.B.Movlankar on 3610.18

D.121. Letter dated 17-4-1925 from Mr.H.S.Cox to Mr.B.Sitaramachar stating that he had remitted $

D.121. Letter dated 17-4 25 from Mr.Cox to Mr.B.Sitaramachar stating $ 8280.00 had been remitted to Mr.K.B.Movlankar on 15.4.25.

D.122. Letter dated 17-4-1925 from Mr.H.S.Cox to Mr.B.Sitaramachar stating that he had remitted $ 3610-18 March and 8280.00 on 15th April to Mr. Movlankar and that money should have been in Mr.Movlankar's hands by them.

D.123. Statement of accounts ending June 1926 of Mr.K.B.Movlankar with Mysore Asbestos Syndicate Ltd.

D.124. Sales Account for January 1926 relating 276 bags of Asbestos.

D.125. Do. from 23.7.1925 to 12-8-25.

D.126. Do. up to the end of June 1925.

D.127. Dock bill No.7055 dated 6-8-25 relating to the 58 bags of Asbestos.

D.128. Do. No.6970 dated 4-8-25 relating to 20 bags of Asbestos.

D.129. Do. No.174 dated 11-8-25 relating to 58 bags of Asbestos.

D.130. Account sale of Asbestos sold to Messrs. Hale & Son,Brokers

D.131. Dock bill No.2718 dated 9-12-25 relating to 276 bags Asbestos.

D.132. Receipt dated 22-12-25 relating to £ 4-9-8 being the warehouse charges for 276 bags of Asbestos.

D.133. Do. for 0-10-0 relating to charges for sampling, bagging, and delivery etc., of Asbestos.

D.134. Statement showing realisations by Mr.Movlankar on sales of Asbestos as per entries in his ledgers.

D.135. A. Page 148 (Ext.P.562) Vol.IV of Mr.K.B.Movlankar's ledger, Mysore, Asbestos- Entry dated 27-2-26 relating to cash £ 1,761-19-10.

D.135B. Entry in the same page dated 5-10-26 Essenflour £ 1,761-19-1(

D.136. Page 70- (Ext.P.136)Essenflour sandal oil Journal- Entry dated 30-6-24 relating to the claim and refund of $ 313.50 to Fritzsche and Brothers.

D.137. Page 81- (Ext.P.336) Essenflour sandal oil ledger) Entry in Government of Mysore Account dated 6-4-24 relating to the credit of £ 50-10-0 under sundry expenses.

D.138. Page 39- (Ext. P.138) Essenflour Sandal oil ledger- Entry in Government of Mysore Account dated 8-12-26 relating to the rebate of £ 238-6-7 to Messrs. Arcos and Co.

D.139. Accounts sales No.15 (American) of sandal oil for the month of June 1926 submitted by the Essenflour Products Ltd, to the Director, Sandal Oil Factories.

D.139A. Summary of expenses No.15 (America) enclosed to the above account sales.

D.140. Register showing sandal wood consignments and sales of sandal wood oil with stock account.

D.140 A. Page 9-The remarks "up to 30-6-26 and F.V.S.Auditor" against the entry under date S.S.Jalapa".

D.141. Mica consignment book.

D.141 A & B. The two entries dated 10-3-26 and 10-5.26 relating to the two consignments by Novara and Malda.

D.142. Ext.(P.138) Essenflour sandal oil ledger.

D.142A. Page 313. Entry in Messrs. Cox Aspden Fletcher's account 1926-27. Entry dated 13-9-26 relating to the credit of $ 25,000 by debit to Government Royalty account.

D.142B. Page 302 entry in Mysore Government Account (America) relating to the debit of $ 25,000 being the remittance from Messrs. Cox Aspden and Fletcher to Government Royalty account.

D.143. Letter No.Nil. dated 20-11-23 from Mr.Y.Narasinga Rao, Director, Sandal Oil Factories to Mr.Vardhamaniah issuing instructions regarding the preparation of account sales and where the deduction of 3½ per cent commission on the total value of sales is to be entered.

D.144. Letter No.3509 dated 7-3-25 from the Director, Sandal Oil Factories to the Essenflour Products stating that C.I.F. charges in case of small consignments in continent

D.145. Letter No.4061 dated 23-3-26 from the Director, Sandal Factories to the Essenflour, Mysore, pointing certain omissions or gaps in the invoice numbers and regarding the allowance 1 per cent brokerage to Messrs. Duclos.

D.146. Letter No.3026 dated 6-3-24 from Mr.Y.Narasinga Rao to Mr.B.Sitaramachar congratulating him for the business he did during January 1924.

D.147. Office copy of letter No.E.F.959 dated 19-10-25 from th Essenflour to the Director,Sandal Oil Factories, requesting him to return invoice No.303.

D.148. Letter No.3438 dated 13-2-26 from the Director,Sandal Oil Factories to the Essenflour acknowledging the receipt of their letter No.97 dated 10-2-26 explaining that the discrepancies observed by the Director in the accounts for November 1925 were due to the omission of one per cent brokerage.

D.149. Letter No.2372 dated 11-12 25 from the Director, to the Essenflour stating that the quantity of oil despatched to Marseilles was invoiced at 22.3 lb and that the brokerage had not been added to the rate.

D.150. Office copy of letter No.E.F.1150 dated 12/12/25 from the Essenflour to the Director, Sandal Oil Factories stating that the brokerage of 1 per cent was payable to Messrs. Duclos and was not deducted in the bills and that only commission was being deducted from the bills.

D.151. Letter No.464 dated 5-8-25 from the Director to the Essenflour stating that £ 75-17-7 expenses incurred by them for sending the 20 cases of oil sold to Messrs. Duclos might be met out of the excess collections from the customers.

D.152. Letter No.2441 dated 11-12-26 from the Director, Sandal Oil Factory to the Essenflour that suitable arrangements might be made for minimising the leakage oil and observing that the raising of the balance by £ 314 -4-0 being the rebate to Messrs. Arcos was in order.

D.153. Letter No.297 dated 23.7-26 from the Director to the Essenflour requesting them to add £ 314-4-2 to the opening balance of June accounts being the amount of rebate disallowed by Government.

D.154. Office copy of letter No.E.F.913 dated 16-10-24 from the Essenflour to Mr.K.S.Movlankar forwarding a copy of Government order sanctioning a rebate of £ 251/5/0 to each of Messrs. Fritzsche Bros and Ungerers and requesting him to advise Messrs. Coutts & Co., to pay each of them the above amount through the Bank of America.

D.155. Office copy of letter No.E.F.751 dated 4-8-25 from the Essenflour to the Director submitting account sales for the month of June 1925 with some observations about the business.

D.156. Letter No.3973 dated 13-4-25 from the Director to the Essenflour stating that C.I.F. , F.O.B and other charges in the cases of sales to continental Firms should be included in the rates and should not separately debited Government.

D.157. Letter No.20 dated 7-1-27 from Mr.B.Sitaramachar to Mr. Y.Narasinga Rao,soliciting permission to include the delivery of 12495 lbs of oil sold in December 1926 in the

D.158. Letter No.2910 dated 15-1-27 from the Director to the Essenflour in reply to the above letter according his permission to include the delivery of 12495 lbs of oi sold in December 1926 in the accounts of January 1927.

D.159. Letter No.861 dated 3-9-25 from the Director to the Essenflour forwarding his observations regarding the business done during the months of July and August 1925.

D.160. Copy of letter No.5374 dated 9-6-27 from the Director to Essenflour Office, London sent to the Essenflour office, Mysore, urging them to collect the arrears.

D.161. Copy of letter No.3261 dated 3-2-27 from the Director to the Essenflour office, London sent to the Essenflour office , Mysore stating that the arrears were very heavy and that the Government were serious about it.

D. 162. Letter No.3920 dated 16-3-26 from the Director to the Essenflour noting that the arrears were very heavy and should be collected and remitted very early.

D.163. Letter No.378 dated 29-7-25 from the Director to the Essenflour advising delivery of 399 and remittance of £ 5,000-

D.164. Letter No.1928 dated 8-11-26 from the Director to the Essenflour advising delivery and remittance and also observing that the arrears very heavy and should be reduced.

D.165. Letter No.2411 dated 10-12-26 from the Director to the Essenflour advising delivery and remittance and observing that the heavy arrears should be adjusted early.

D.166. Letter No.1803 dated 7-10-27 from the Director to the Essenflour intimating delivery and remittance and requesting to collect the heavy arrears and to send the weekly lists of collections from the parties.

D.167. Letter No.1734 dated 22-10-26 from the Director to the Essenflour stating that he would not write anything about remittances to Mr.Movlankar.

D.168. Letter No.4787 dated 6-5-27 from the Director to the Essenflour noting the delivery and remittance and requesting to exert in collecting the arrears.

D.169. Letter No.542 dated 29-7-27 from the Director to the Essenflour intimating the delivery and remittance and requesting to collect all the old arrears.

D.170. A duplicate copy of the accounts (Pass book) of Mr. K.B.Movlankar with the National Provincial Bank, Ltd, from 24.2.25 to 30.9.27.

D.171. A duplicate copy of the accounts (Pass book) of Mr.K.B. Movlankar with the National Provincial Bank Ltd, 1-10-27 to 25-5-1929.

D.172. A duplicate copy of the accounts (Pass book) of Mr. K.B.Movlankar with Westminister Bank Ltd, from 15-12-26 to 29-5-29.

D.173. A duplicate copy of the accounts of Mr.K.B.Movlankar with the Westminister Bank Ltd, from 3-9-23 to 13-3-26.

D.173A. Entries dated 27-10-24 and 30-10-24 relating to the [illegible]

D.173B. Entry dated 3-11-24 relating to the payment to Stibbe and Co.,

D.173C. Entry dated 25-8-24 relating to the receipt of £ 6,101-18-9 from Countill.

D.174. Page 256 (in Movlankar's cash ledger) Ext.P.560- Entry dated 14-10-24 relating to the receipt of cash £ 655-19-8 in the account of Essenflour Products Ltd, Mysore.

D.174A. The same page (page 256) Entry dated 13-11-24 relating to the payment of £ 355-19-8 for ceiling Boards.

D.175. Entry (in Ext. P.668 Mr. K.B.Movlankar's Pass book) dated 14-11-24 relating to the payment of £ 655-19-8by cheque.

D. 176. Page 89(in Ext.P.560 Movlankar's cash ledger) Entry dated 6-11-24 relating to the payment of £ 74-1-6 for goods

D. 176A. Page 89- in the same book- Entry dated 8-11- 24 relating to the receipt of cash £ 73-19-6 and 0-2-0.

D.177. Page 321 (Ext. P.560- Movlankar's ledger) Entry dated 31-12-24 in Sri Krishnarajendra Mills Ltd,Mysore Account relating to the receipt of £ 658-16-3 bills receivable account.

D.177A. Page 281- of the same book . Entry dated 31-12-24 in the bills receivable account relating to the payment of £ 658-3-7.

D.178. Page 281 of the same book- Entry (in bills receivable account) dated 26-9-24 relating to the payment of £ 62-0-8 to S.K. Mills.

D.178A. Page 89- of the same book- Entry in S.K.Mills Ltd, account dated 8-12-24 relating to the payment of £ 62-0-8 for goods.

D.179. Page 281- Entry in bills receivable account dated 31-12-24 relating to the payment of £ 930-0-3.

D.180A. Page 195 (Ext.P.669) Entry in Sri Krishnarajendra Mills Ltd., account dated 7-1-25 relating to the discharge of £ 655-15-8 b Bank discharge of draft.

D.180B. Page 195- (in Ext. P.533 - Essenflour cash book) Entry dated 7-1-25 relating to the receipt of £ 655-15-8 to Sri. Krishnarajendra Mills account, Mysore Bank Cheque No.A.673128 of 7-1-25 to discharge draft for the same amount drawn by Mr.K.B.Movlankar.

180C. Page 195(in P.533 the same book) Entry dated 8-1-25 relating to the payment of £ 655-19-8 for payment to Coutts & Co., by bills receivable account.

181. Statement showing the state of accounts as would have appeared in the first copy of Ext. P.209 as furnished by Mr.K.B. Movlankar to the Essenflour.

182. Statement showing details as how the amount of £ 7,338-15-5 of Astier could have been paid into Coutts by Mr.K.B. Movlankar out of entirely essential oil moneys.

183. Statement in Ext.P.686A- After all the above adjustments a sum about £ 1,000 is due to us even if the sum of £ 1,761-19-10 which is not taken into accounts by us for want of details but debited to us by Mr. Movlankar, is taken into accounts now we owe Mr.Movlankar a sum of £ 760."

D.184B. Page 8 (Ext.P.563)Entry dated 14-9-23 relating to the debit of £ 5,220 and £ 2-13-0 sandal oil and bill stamp.

D.184C. Page 80- Entry in the Essenflour Products Ltd, dated ---, --, relating to the debit of £ 5,220-13-0 to P.Astier.

D.185. A copy of the Audit report of the accounts of Mr.K.B.Movlankar relating to the sandal oil business by Mr.K.Parthasarathi.

D.186. Office copy of letter No.E.F.897 dated 21-11-23 from Mr. M.L.Vardhamaniah to Mr. Movlankar stating that he came to know of him through the Honourable Mr.Srinivasa Sastry who visited the Factories.

D.187. Reply letter from Mr.K.B.Movlankar to Mr.M.L.Vardhamaniah as to how he became acquainted with Mr.Srinivasastri.

D.188. Letter dated 13.11.24 from Mr. Movlankar to the Essenflour Products requesting to be excused for the delay in the submission of the accounts for October 1924 which was ready, but which required verification and typing and assuring to despatch it before next mail.

D.189. Letter dated 9-10-24 from Mr. K.B.Movlankar to the Essenflour Products stating that the accounts for six months ending 31st August 24 had been audited by their auditors and everything found to be satisfactory and that he would get the stock checked and send the report about it when it was received.

D.190. Letter dated 13-11-24 from Mr. K.B.Movlankar to the Essenflour assigning that the delay in the collection of arrears was due to the late deliveries and the time taken in cashing the bills etc.

D.191. Letter dated 1.9-24 from Mr. K.B.Movlankar to Mr.B.Sitaramachar suggesting certain corrections in invoice No.134 regarding the allowance of 1 per cent brokerage to Charabot.

D.192. Office copy of letter No.E.F.984 dated 23-10-24 from the Essenflour to Mr. Movlankar bringing to his notice the inordinate delay in the payment of arrears due from - 1. P.Astier, 2. Fritzsche Brothers, 3. Lever Bros., 4. Dolak.

D.193. Office copy of letter No.E.F.1039 dated 13.11.24 from the Essenflour to Mr. K.B.Movlankar stating that £ 15 might be sett -ed as the remuneration to the auditors as £ 52 -10-0 was too much for that work.

D.194. Letter dated 15-12- 24 from Messrs. Coutts & Co., to Mr. K.B.Movlankar demanding £ 58-10-0 for the audit of the account of the Essenflour Products.

D.195. Letter dated 16-10-24 from Mr. K.B.Movlankar to the Essenfl soliciting instructions whether the £ 52-10-0 the fees cha for auditing the accounts of the Essenflour should be cha to Government or the Essenflour.

D.196. Duplicate copy for Mr.B.Sitaramachar of a letter dated 4.6.25 from Mr. K.B.Movlankar to the Director requesting him to correct the quantity of oil delivered in the months of March and April 1925.

D.197. Office copy of letter No.E.F.481 dated 23-4.25 from Mr. B.Sitaramachar to Mr. Movlankar to collect the arrears o Rubeck.

D.198. Duplicate copy for Mr. B.Sitaramachar of a letter dated 2-7-25 from Mr. B.Sitaramachar to the Director being a reply to his letters regarding the supply of oil busine.. in Germany, collection of outstandings, and the future programme of the business for the next year.

D.199. Duplicate copy for Mr.B.Sitaramachar of a letter dated 25-6-25 from Mr. Movlankar to Mr.Y.Narasinga Rao, assuring h that the outstandings would be cleared before the end of the financial year.

D.200. Duplicate copy for Mr.Sitaramachar of a letter dated 2-7-25 from Mr. K.B.Movlankar to Mr. Y.Narasinga Rao, replying to him for the telegram he received from the Director regarding the business done during the year 1925-26.

D.201. Office copy of a letter E.F.859 dated 29/30-12-26 from the Essenflour to Mr. K.B.Movlankar calling for certain information regarding the bank charges for invoices Nos. 528, 530, 547 and 569 and also for furnishing the details of payments of Maurice Duclos at Coutts on the 16-10-26.

D.202. Letter dated 27-1-27 from Mr. K.B.Movlankar to the Essenflour Products explaining the discrepancies pointed out in the above letter.

D.203. Letter dated 8-2-27 from Mr.K.B.Movlankar to the Essenflour Products, stating that the firm attitude which he took towards the Firm of P.Astier was the reason for fetching such a high value for that recent big transaction.

D.204. Letter dated 10-6-27 from Mr. K.B.Movlankar to the Essenflour Products stating that invoice No.683 in the last Coutts' statement was an error for 765 and should be corrected accor -ingly.

D.205. Letter dated 15-1-25 from Mr. Movlankar to Mr.B.Sitaramachar stating that the Fidility Insurance had been renewed.

D.205A. Confirmation of cable sent the Essenflour dated 15-1-25.

D 206. Letter dated 11-11-26 from Mr.K.B.Movlankar to the Essenflou sending copies of sandal wood oil invoices for the last 3 weeks and explaining that the delay was due to the change of office.

D. 207. Office copy of letter No.E.F.714 dated 21-10-26 from the Essenflour to Mr. K.B.Movlankar intimating that the dock charges of £ 5-11-0 disallowed by Government had been debited to him.

D.208. Office copy of letter No.E.F.70 dated 4-8-27 from the Essenflour to Mr.Movlankar reminding him to send the accounts of the institutions for the year ending 30th June 1927.

D.209. Letter dated 26-5-27 from Mr. K.B.Movlankar to the Essenflour Products stating that no letters were received either from them or from Mr. Narasinga Rao.

D.210. Letter dated 17-3-27 from Mr.K.B.Movlankar to the Essenflour cancelling invoice No.727 as there was wrong price mentione in it.

D.211. Letter dated 9-6-27 from Mr. K.B.Movlankar to the Essenflour stating that arrangements should be made to have sandal oil deposited at 3 places.

D.212. Letter dated 17-3-27 from Mr. Movlankar to the Essenflour to correct the amount of invoice No.728 from £ 79-12-6 to £ 80-12-6.

D.213. Letter dated 8-9-27 from Mr.K.B.Movlankar to the Essenflour stating that stock was running short and that a mistake was made in the figure of remittance as £ 4,000 for £ 1,000.

D.214. Office copy of letter No.E.F. 501 dated 15-3-28 from the Essenflour to Mr. K.B.Movlankar stating that 45 cases of oil had been shipped.

D.215. Letter dated 20-12-28 from Mr. K.B.Movlankar to Mr.Narasinga Rao, Director, stating that he utilised £ 42,000 and that the Essenflour had also utilized some money but it could not be ascertained how much each had utilised.

D.215A. The cover in which the above letter was received- addressed to Mr.Y.Narasinga Rao.

D.216. Letter dated 6-12-28 from Mr.K.B.Movlankar to Mr.Y.Narasinga Rao, Director, Sandal Oil Factories stating that he had misappropriated £ 43,000 and would be ready to receive any punishment that might be imposed on him.

D.216A. The registered cover addressed to Mr. Y. Narasinga Rao, Director, sandal oil Factories, Bangalore in which the above letter was contained.

D.216B. Another cover addressed to Mr. Y. Narasinga Rao kept inside the above cover and containing the above letter.

D.217. Letter dated 27-8-25 to Mr. B.Sitaramachar from Mr.K.B.Movlankar stating that he had cancelled his trip to India and intended to settledown in Bangalore and soliciting his opinion in the matter.

D.218. Letter dated 11-8-28 from Mr. K.B.Movlankar to Mr.B.Sitaramachar asking him to go over London and save the situation if he could.

D.219. Letter dated 14-8-28 from Mr.K.B.Movlankar to Mr.B.Sitaramachar repenting for the past and requesting Mr. Sitaramachar to go over to London or to send his chemist Dr. Doss to London.

D. 220. Letter dated 24-5-28 from Mr. K.B.Movlankar to Mr.Sitaramachar requesting him to remit £ 5,000 to 10,000 or allow him to draw on him to bring down the arrears.

D.221. Letter dated 6-6-28 from Mr. K.B.Movlankar to Mr.B.Sitaramachar stating that there was no way to escape out of the situation and requesting him to be at London when the end was near.

D.222. Confirmation of a telegram dated 31-5-25 sent to Mr.K.B.Movlankar by the Essenflour instructing him to remit the full amount of Astier and Rubeck, and that Government were going to take action.

D.223. Confirmation of telegram dated 25-5-25 from the Essenflour to Mr. K.B.Movlankar that consequences would be serious unless £ 10,000 were remitted.

D.224. Confirmation of telegram dated 18-5-25 from the Essenflour to Mr. K.B.Movlankar pointing out to him that certain invoices were overdue and with the remittance of £ 4,200 from Mr.Cox to remit at least £ 10,000.

D.225. Confirmation of telegram dated 16-5-25 from Mr.K.B.Movlankar to the Essenflour stating that he depended upon a remittance of £ 5,000.

D.226. Confirmation of telegram dated 11-5-25 from Mr.K.B.Movlankar to the Essenflour to remit £ 5,000.

Letter No.3962 dated 25-12-25 from the Director to Mr.B.Sitarama-achar requesting him to expedite his departure to London in connection with the audit of the agency by Mr.Parthasarathi as his presence was necessary there.

D.229. Letter No.6921 dated 18-5-28 from Mr.Y.Narasinga Rao to Mr. Sitaramachar requesting him to send a cable to Mr. M.B.Movlankar to remit at least £ 25,000 within a week failing which serious action would be taken and to intimate him the result of action taken by Mr.K.B.Movlankar.

D.230. Letter dated 1.5-24 from Mr.Y.Narasinga Rao to Mr.B.Sitaramachar congratulating him on the work he did in connection with the sandal oil business.

D.231. Letter No.4086 dated 15-5-24 from Mr.Y.Narasinga Rao to Mr.B.Sitaramachar to make pucca arrangements for carrying on the sandal oil business before he left for India.

D.232. Letter No.3534 dated 3.4.24 from Mr.Y.Narasinga Rao to Mr.B.Sitaramachar thanking him for his appreciation of the factories in Mysore in a lecture delivered by him in Newyork.

D.233. Office copy of a letter No.E.F.246 dated 4.3.24 from Mr.M.L. Vardhamaniah to Mr. Narasinga Rao stating that he had not received a cable from Mr.B.Sitaramachar as to when he would sail from America.

234. Letter dated 31.1.24 from Mr. Narasinga Rao to Mr.B.Sitaramachar expressing his opinion about the distillation of sandal wood oil in the U.S.A itself.

D.235. Letter No.2455 dated 24-1.24 from Mr. Narasinga Rao to Mr. B.Sitaramachar enclosing the audit report of the accounts of the previous agents and expressing his satisfaction that their auditors had been appointed as the auditors of the Essenflour.

236. Letter dated 17-1-24 from Mr. Narasinga Rao to Mr.B.Sitaramachar pointing out to him that the flactuation in exchange in France might have some effect on sandal oil sales.

D.237. Copy of letter No.4906 dated 25-6-25 from the Director to the Essenflour office, London, sent to the Essenflour office, Mysore, thanking him for the remittance of £ 8,000 and requesting him to collect and remit all arrears.

D.238. Letter No.4888dated 24-6-25 from the Director to the Essenflour, Mysore, stating that he was much pleased for the remittance of £ 8,000.

D.239. Letter No.6 dated 1.7.25 from the Director to the Essenflour stating that a cable was received from London congratulating Government on the year's great success.

D.240. Letter No.44 dated 2-7-25 from the Director to the Essenflour, Mysore, congratulating for their success on the year's business both in London and America.

D.241. Letter No.425 dated 3-8-25 from the Director to the Essenflour stating that he had received a letter from their London Office showing the comparative position of sandal wood oil sales during the years 1923-24 and 1924-25 and hoping that the results of the year 1925-26 would be better.

D.243. Copy of letter No.1526 dated 15-10-25 from the Director to the Essenflour office,London sent to the Essenflour,Mysore, observing that the sales during that half year were very poor, that the delivery and remittance also for the week were below the mark.

D.244. Letter No.40 dated 5-7-26 from the Director to Mr.B.Sitaramacha congratulating him and his Lieutenants for the splendid work done both in Europe and America during the year.

D.245. Letter No.3139 dated 29-1-26 from the Director to the Essenflour, Mysore pointing out certain discrepancies in the account sales for the month of November 1925 to raise the amount by £ 15-0-4 and also the rebate amount of £ 314-4-2.

D.246. Letter No.5061 dated 21-5-27 from the Director to the Essenflour, Mysore, pointing out that the Commission on C.I.F and Dock charges and Import duty was objectionable and that the same might be refunded.

D.247. Letter No.690 dated 5-8-27 from the Director to the Essenflour Mysore, conveying to them the appreciation of Government on t good work done by them during the year.

D.248. Letter No.3413 dated 12-2-26 from the Director to the Essenflour returning the Account sales and sales report for the month of December 1926 for including certain deliveries and also certain shipment in them.

D.249. Telegram dated 24-6-25 from the Director to the Essenflour intimating deliveryof 9321 and remittance of £ 8,000.

D.250. Copy of a letter to the Director, Sandal wood oil sent to Mr. M.L.Vardhamaniah urging that Government should contribute something towards advertising charges.

D.251- Office copy of letter No.E.F.1025 dated 7-11-25 from the Essenflour to the Director embodying their observations regarding the sales and remittances during the half year ending December 1924.

...42. Office copy of letter No.A/3 dated 3.12-25 intimating delivery ,500 and remittance 35,000 during November though the cable is ated 1st December.

D.253. Office copy of letter No.446 dated 12-6-26 from B.Sitaramachar to Mr. Narasinga Rao observing that the year 1925-26 was not a successful one and the results of the next year gave more anxiety and that idea of Government as expressed by Sir.Albion " The oil is ours you are after all our agents and must do what you are told" should be got rid of.

D.254. Office copy of letter No.236 dated 26-3-26 from the Essenflour to the Director explaining the omission of certain invoice Nos. in December account sales.

D.255. Copy of the cable sent on 9-1-29 from Mr.Parthasaratni to the Director to the effect that £ 49,000 has been misappropriated by Movlankar of which £ 7,400 has been paid by him to the Essenflour.

D.256- Invoice No.401 dated 6-11-25 for £ 167-1-3 for 150 lbs in favour of Dr.Ph.Chapelle on 60 days credit.

D.257. Invoice No.402 dated 6-11-25 favour of Dr.Ph.Chapelle on

D.258. Invoice No.403 dated 7-11-25 in favour of Dr.Ph.Chapelle

D.259. Invoice No.404 dated 12-11-2 favour of Dr.Chapelle on 60

D.260. Invoice No.410 dated 21.11.2 favour of Dr Chapelle on 60

D.261. Invoice No.414 dated 25-11-2 favour of Dr.Ph.Chapelle on

D.262. Letter dated 6-5-24 from Mr. conveying to him the approba Secretary to H.H. about the

D.263. Letter No.1408 dated 24-10-2 Mr. Sitaramachar that he was proposal to sanction a rebat France as that would secure

D. 264. Statement showing the state Essenflour with Government a were withdrawn from Coutts F

D.265. Statement showing the positi undrawn commission and expen 30th June 1926.

.266. Statement showing American s the undrawn commission and e Products Ltd.

.267. Statement showing the financ the Government for the entir

.268. Page 106 in Ext. P.561 Mr. M account entry dated 31.12.25 £ 2,553-7-0 .

.269. Modified statement of Ext.D.9 to have done to meet the draf withdrawing from Coutts the

.270. Modified statement of Ext.D.9 could have met the draft of utilising £ 6,101-16-9 of Ast

.271. Agreement dated 9-12-26 betwe Factories, representing the 6 Essenflour Products Ltd, Mysc ood oil sales in America.

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CAPITAL AND LIABILITIES.

Capital.						
Authorised.-						
2000 Shares of Rs.100/-each		200000	0	0		
Issued and subscribed.-						
2000 Shares of Rs. 100/- each, Rs.75/- per share called up		150000	0	0		
Less calls in arrears		23333	5	3	126686	10
Reserve for Bad & Doubtful Debts.					500	0
Loans Secured.-						
The Bank of Mysore Ltd., Bangalore on stocks etc. as per contra.					295913	1
Loans Unsecured.						
The Bank of Mysore Ltd., Bangalore					50542	4
Liabilities.-						
For Goods Supplied.	552950	5	8			
For Expenses.	3744	0	1			
For Acceptances.	2439	15	1			
For other Finance.	142283	11	0	701417	15	

PROPERTY AND ASSETS.

Fixed Capital Expenditure.-			
Land at original cost			6338 5 2
Buildings.-			
At cost plus additions to date.	65514 12 2		
Less Depreciation for the year	1632 11 8		63882 0 6
Plant and Machinery.-			
At cost plus additions to date.	77036 4 4		
Less Depreciation for the year	3610 0 0		73426 4 4
Power and Light Installations.-			
At cost plus additions to date.	6191 1 8		
Less Depreciation for the year	1238 3 6		4952 14 2
Laboratory Equipment.-			
At cost plus additions to date.	8666 15 9		
Less Depreciation for the year.	1559 8 0		7107 7 9
Furniture.-			
At cost plus additions to date.	1969 4 11		
Less Depreciation for the year.	170 14 0		1798 6 11
			157505 7 10
			825 5 11
			12805 5 6
			672 11 1

ESSENFLOUR

Balance Sheet as at

Capital and Liabilities (Contd)

Brought forward.

PROPERTY AND ASSETS.

Fixed Capital Expenditure.-			
Land at original cost			6338 6 8
Buildings.-			
At cost plus additions to date.	65514 12 2		
Less Depreciation for the year	1632 11 8		63882 0 6
lant and Machinery.-			
At cost plus additions to date.	'036 4 4		
Less Depreciation for the year	610 0 0		73426 4 4
ower and Light Installations.-			
At cost plus additions to date.	191 1 8		
Less Depreciation for the year	238 3 6		4952 14 2
boratory Equipment.-			
At cost plus additions to date.	8666 15 9		
Less Depreciation for the year.	1559 8 0		7107 7 9
rniture.-			
At cost plus additions to date.	1969 4 11		
Less Depreciation for the year.	170 14 0		1798 6 11

PROPERTY AND ASSETS (Contd)

Brought forward.		1028464
Advances.		
Building Contractor, Agents &c.	13999 11 1	
Staff	1347 0 0	
Unexpired Insurance & Warehousing charges &c.	12074 3 11	
		27420 15 0
CASH AND OTHER BALANCES.--		
With the Eastern Bank Ltd. London	967 4 8	
With Coutts & Co., London	27817 15 1	
With Brown Bros.,America	337 3 6	
On hand	141 4 6	
		29263 11 9
PROFIT AND LOSS ACCOUNT.		
As per previous Balance sheet	38445 1 9	
Loss since last Balance sheet	51445 15 7	
		89891 1 4
	Rs.	1175040 0 5

(Sd) B.Sitaramachar
(Sd) M.Harianna } Directors.

FLOUR PRODUCTS., as at 30 June 1924 and above set forth and have have accepted as correct quantities and valuations of stock as certifie

the Law and exhibits a true and correct view of the state of the Compan given to us and as shown by the books of the Company.

To stock on 30th June 1923.

"Purchase and Expenses during the year--

Raw Materials	157887	6	1
Stores.	13837	12	5
Fuel and charcoal	151	6	0
Husk	5990	5	11
Wages	11303	1	4
Power consumption	873	13	0
Water charges	507	12	0
Royalty	713	9	0
Carriage Inwards.	3	8	4
	191268	10	1
"Gross Profit carried down.	11272	2	8
Rs.	429595	3	3

rofit and Loss Account for th

To Expenses--

Salaries and allowances.				9156	5	4
Travelling Expenses				9390	8	9
Printing & Stationery				2098	12	9
Postages and Telegrams				4285	1	7
Experiments and Analysis.				282	13	8
Advertisement				7227	12	11
Carriage outwards				98	11	6
Charges on Consignments				9694	4	9
Interest				25149	1	8
Bank Charges				1751	7	1
Rent, Rates &c.				258	5	2
Sundry Expenses				3996	15	8
Repairs and Renewals				692	9	9
Warehousing Charges				735	4	8
Audit Fee				306	5	0
Magazines and Journals				190	8	2
Insurance				3469	11	0
Bad debts written off.	125	0	0			
Bad debts reserve	500	0	0			
				625	0	0
Loss on Exchange				7816	4	8
Gratuity				400	0	0
Library upkeep				247	7	8
Loose Tools upkeep				65	12	9

PRODUCTS LTD.

year ending 30th June 1924.

By sales--

Oils				130746	9	7
Spent Raw Materials				4332	7	7
Ice				433	7	9
Ash				168	0	0
Closing Stock--						135680 8 11
Oils at Factory	39401	3	0			
With Agent and in Transit	181812	2	6			
				221213	5	6
Raw Materials				59895	15	4
Stores				12805	5	6
						293914 10 4
					Rs.	429695 3 3

year ending 30th June 1924

By Trading Account.

						11272 2 8
" Commission on Sales,				33241	6	8
" Miscellaneous Receipts				191	0	9
						33432 7 5
" Net Loss						51445 15 7

ESSENKOUR PRODUCTS,LTD., MYSORE.

Balance sheet as on 30th June 1926.

Capital and Liabilities.

Capital:-

		Rs	As	Ps
Authorised.				
2,000 Shares of Rs. 100/- each.	Rs.2,00,000 0 0			
Issued and Subscribed:-				
2,000 shares of Rs. 100 each, Rs. 75/- per share called up.	1,50,000 0 0			
Less calls in arrears.	11,666 10 7	1,38,333	5	5
Reserve for Bad & Doubtful Debts.		500	0	0
Loans Secured:-				
The Bank of Mysore, Ltd., Bangalore		3,50,385	8	0
Brokerage Due:-		1,797	15	3
Liabilities:-				
For Goods supplied.	6,25,722 10 7			
For expenses	4,791 8 9			
For other finance	88,261 15 7	7,18,776	2	11

Property and Assets

			Rs	As	Ps
Fixed Capital Expenditure.					
Land at original cost			6,338	6	2
Building at cost.	65,514 12 2				
Less depreciation.	1,632 11 8		63,882	0	6
Plant & Machinery at cost.	77,036 4 4				
Less depreciation.	3,610 0 0		73,426	4	4
Power & Installation at cost	6,191 1 8				
Less depreciation	1,238 3 6		4,952	14	2
Laboratory Equipment.					
At cost plus additions to date	11,250 2 3				
Less depreciation	1,559 8 0		9,690	10	3
Furniture at cost.	1,969 4 11				
Less depreciation	341 12 0		1,627	8	11
			1,59,917	12	4
Library			635	14	6
Stores and Spare Gear			9,924	7	3
Loose Tools			538	2	6
Stock:-					
Oils at Factory.	35286 8 0				
" with agent	40141 3 9				

Raw Materials	8,389	0	3			
Sample Oils.	2,960	8	1			
				86,777	4	1
Book Debts:-						
Considered Good				7,63,939	1	4
Advances:-						
Building, Contractor etc.	14,734	11	1			
Staff	1,063	3	0			
Unexpired Warehousing charges and foreign tour.	17,621	11	3			
				33,419	9	4
Cash and other balances:-						
With the Eastern Bank, Ltd London.	1,024	9	8			
" Watts and Co, London	12,922	10	11			
" Chem Bros, America	298	12	7			
" Mysore Bank, B'lore	1,065	10	11			
In hand	160	12	0			
				15,472	8	1
Total. Rs.				12,09,792	15	1

Rs. 12,09,792 1

Government Deplomaed Accountant & Auditor's Report:- I have audited the Balance Sheet of Essenflour Products Ltd., Mysore as on 30th June, 1925 and above set forth and have obtained all the information and explanations I have required. In my opinion such Balance Sheet is drawn up in conformity with the Law and exhibits a true and correct view of the State of the Company's affairs, according to the best of my information and the explanations given me and as shown by the books of the Company.

Sd/- K.V. Subbiah . 7-6-27
Government Diplomaed Accountant.

ESSENYLOUR PRODUCTS,LTD., MYSORE.

Trading Account for the year ending 30th June 1925

	Rs	As	Ps		Rs	As	Ps	Cr. Rs	As	Ps
Stock on 1st July 1924	2,93,914	10	4							
Purchase & Expenses during the year.				**By Sales**						
Raw Materials	59,430	14	3	Oils	2,33,518	9	0			
Stores	1,063	3	0	Less commissi paid to Agents	5,212	7	9			
Fuel and Charcoal	30	10	4		2,28,306	1	3			
Husk	2,672	3	6	Spent Raw Materials	15,186	8	0			
Wages	11,545	2	3	Ice	60	15	0			
Power consumption	1,295	4	9	Ash	90	12	0			
Water charges	341	4	0					2,43,644	4	3
Carriage Inwards	0	12	0	**By closing stock**						
	76,379	6	1	Oils at Factory	35,286	8	0			
				" with Agent	40,141	3	9			
					75,427	11	9			
				Raw Materials	8,389	0	3			
				Stores	9,924	7	3			
								93,741	3	3
				By loss on trading carried down to Profit & Loss Account				32,908	8	11
	3,70,294	0	5					3,70,294	0	5

Profit and Loss Account for the year ending 30th June 1925.

32,908	8	11	By net commission on Sandalwood Oil Account	30	873	8	1

nalysis	560	13	5			
lantation.	308	3	9			
				869	1	
dvertisement				3,640	14	
harges on Consignment				3,194	15	1
nterest				31,828	11	
ank charges				959	8	
ent,Rates & Taxes				305	7	
undry Expenses				1,389	5	1
epairs and Renewals				241	7	
arehousing charges				636	10	1
udit fees				509	14	0
agazines & Journals				104	4	11
arriage Outward				33	2	6
ebate				41	8	5
ibrary Upkeep				206	5	5
oose Tools Upkeep				134	8	7
epreciation on furni-ture.				170	14	0
						55,229 4 9
Total Rs.						88,137 13 8

By loss transferred to Balance sheet.

Rs. 88,137 13 8

ESSENFLOUR PRODUCTS LTD., MYSORE.

Balance sheet as on 30th June 1926.

Capital and Liabilities.			
Authorised.			
2,000 Shares of Rs.100/- each issued and subscribed fully.	2,00,000 0 0		
Less calls in arrears.	30,027 12 4	1,69,972 3 8	
eserve for Bad and Doubtful Debts.		-00 0 0	
oans.			
The Bank of Mysore Ltd. General Loan.	81,209 12 4		
Produce Loan.	39,194 9 7	1,20,404 5 11	
Asbestos Loan.		1,28,500 0 0	
iabilities:-			
For goods supplied	7,84,908 12 9		
Expenses.	19,378 15 3		
other finance	67,668 8 5		
		8,71,956 4 5	

Property and Assets.			
Fixed Capital Expenditure.			
Land at original cost		6,338	
Building with additions during the year	89,157 6 2		6 2
Less depreciation	1,632 11 8	87,524	10 6
Plant & Machinery at cost	77,036 4 4		
Less depreciation	3,610 0 0	73,426	4 4
Power and Light Instta-llation.	6,191 1 8		
Less depreciation	1,238 3 6	4,952	14 2
Laboratory Equipment	11,216 2 3		
Less depreciation	1,559 8 0	9,656	10 3
Furniture at cost	1,969 4 11		
Less depreciation	512 10 0	1,456	10 11
		1,83,355	8 4
orary		429	9 1
Stores and Spare Gear.		8,356	14 0
Loose Tools		403	9 11
Stock			
Oils at Factory	17,366 10 0		
" with Agent	25,128 11 3		
Raw Materials -	14,813 6 3		
Sample oils	2,960 8 1		

					60,269
Book Debts.					
Considered good	8,69,448	3	5		
" Doubtful	500	0	0		
					8,69,948
Development Account					8,561
Advances.					
Staff.	883	3	0		
Other advances.	1,964	11	1		
Unexpired warehousing charges.	500	0	0		
					3,347
Cash & other Balances.					
With Eastern Bank, London.	1,024	9	8		
" Brown Bros., N.Y.	298	12	7		
" Coutts & Co, London	1,563	2	11		
Cash on hand	2,279	5	10		
					5,165
Profit & Loss Account.					
As per last Balance sheet.	139,168	4	2		
Less since last	12,326	1	0		
					1,51,494
Total.	Rs.12,91,332	14	0	Total.	12,91,332

Government Diplomaed Accountant & Auditor's Report:- I have au[illegible] sheet of Essenfleur Products, Ltd., Mysore as on 30th June 1926 and above set forth and have ob[illegible] explanations I have required. In my opinion such Balance Sheet is drawn up conformably with [illegible] exhibits a true and correct view of the state of the Company's affairs, according to the best of my [illegible] tion and explanations given me and as shown by the books of the Company.

ESSENFLEUR PRODUCTS, LTD., MYSORE.

Trading Account for the year ending 30th June

To stock on 30th June 1925.			3,741	3	3	By sales.		
To purchase and Expenses during the year.--						Oils	64,859	10 4
Raw Materials.	27,962	14 6				Less commission	1,083	11 7
Stores.	554	5 1					63,775	14 9
Fuel and Charcoal	2,359	2 11				Spent Raw Materials.	1,978	6 0
Wages	8,816	13 1				Ice	621	15 6
Power Consumption	1,280	7 0				Ash	31	8 0
Water Charges.	183	12 0						
			41,157	6	7			
						By closing stock		
						Oils at Factory	17,366	10 0
						" with Agent	25,128	11 3
							42,495	5 3
						Raw Materials	14,813	6 3
						Stores	8,356	14 0
								65,665 9 6
						By loss on trading carried down		2,825 4 1
Total.	Rs. 1,34,898	9 10					Rs.	1,34,898 9 10

Profit and Loss Account for the year ending 30th June 1926.

To Trading			2,825	4	1	By net commission on Sandalwood oil Account.	39,060	7 4
Salaries & Allowances.	9,624	0 0				By Miscellaneous recpts.	37	4 3
Travelling Expenses	24	15 9				By loss transferred to Balance sheet.		
Printing & Stationery	529	14 4						
Postage & Telegram	345	10 2						
Experiments and Analysis & Plantation.	676	6 3						
Advertisements	1,340	0 0						
Carriage outwards	11	2 0						
Charges on consign-								

ment.		2,208	0		
terest		27,440	10		
nk charges		142	11		
nt, Rates & Taxes		3,090	10		
ndry Expenses		1,385	7		
pairs & Renewals		26	12		
rehousing charges		265	15		
gazines & Journals		92	2		
brary Upkeep		206	5		
ose Tools upkeep		134	8		
preciation on furniture.		170	14		
d Debts.		30	0		
fference in Exchange		852	7		
				48,598	8 6
Total Rs.				51,423	12 7

Year ending 30th June 1924.

y sales--

Oils			130746	9	7	
Spent Raw Materials			4332	7	7	
Ice			433	7	9	
Ash			168	0	0	
						135680 8 11
losing Stock--						
Oils at Factory	39401	3 0				
With Agent and in Transit	181812	2 6				
			221213	5	6	
Raw Materials			59895	15	4	
Stores			12805	5	6	
						293914 10 4
				Rs.		429595 3 3

Year ending 30th June 1924

By Trading Account.			11272	2 8
" Commission on Sales.	33241	6 8		
" Miscellaneous Receipts	191	0 9		
			33432	7 5
" Net Loss			51445	15 7

PROPERTY AND ASSETS (Contd)

Brought forward.			1028464 4 4
Advances.			
Building Contractor, Agents &c.	13999 11 1		
Staff	1347 0 0		
Unexpired Insurance & Warehousing charges &c.	12074 3 11		
		27420 15 0	
CASH AND OTHER BALANCES.--			
With the Eastern Bank Ltd. London	967 4 8		
With Coutts & Co., London	27817 15 1		
With Brown Bros.,America	337 3 6		
On hand	141 4 6		
		29263 11 9	
PROFIT AND LOSS ACCOUNT.			
As per previous Balance sheet	38445 1 9		
Loss since last Balance sheet	51445 15 7		
		89891 1 4	
	Rs.	1175040 0 5	

(Sd) B.Sitaramachar
(Sd) M.Harianna
} Directors.

FLOUR PRODUCTS., as at 30 June 1924 and above set forth and have have accepted as correct quantities and valuations of stock as certifie

the Law and exhibits a true and correct view of the state of the Compan given to us and as shown by the books of the Company.

(Sd)
Certified Accountants.
} Auditors.

To stock on 30th June 1923.

"Purchase and Expenses during the year--

Raw Materials	157887	6	1
Stores.	13837	12	5
Fuel and charcoal	151	6	0
Husk	5990	5	11
Wages	11303	1	4
Power consumption	873	13	0
Water charges	507	12	0
Royalty	713	9	0
Carriage Inwards.	3	8	4
	191268	10	1
"Gross Profit carried down.	11272	2	8
Rs.	429595	3	3

Profit and Loss Account for th

To Expenses--

Salaries and allowances.				9156	5	4
Travelling Expenses				9390	8	9
Printing & Stationery				2098	12	9
Postages and Telegrams				4285	1	7
Experiments and Analysis.				282	13	8
Advertisement				7227	12	11
Carriage outwards				98	11	6
Charges on Consignments				9694	4	9
Interest				25149	1	8
Bank Charges				1751	7	1
Rent, Rates &c.				258	6	2
Sundry Expenses				3996	15	8
Repairs and Renewals				692	9	9
Warehousing Charges				735	4	8
Audit Fee				306	5	0
Magazines and Journals				190	8	2
Insurance				3469	11	0
Bad debts written off.	125	0	0			
Bad debts reserve	500	0	0			
				625	0	0
Loss on Exchange				7816	4	8
Gratuity				400	0	0
Library upkeep				247	7	8
Loose Tools upkeep				65	12	9

eciation--

On Buildings	1632	11	8
On Plant & Machinary	3610	0	0
On Power & Light Installations.	1238	3	6
On Laboratory Equipment	1559	8	0
On Furniture	170	14	0

PROPERTY AND ASSETS (Contd)

Brought forward.		1028464 4 4
ances.		
ilding Contractor, Agents &c.	13999 11 1	
aff	1347 0 0	
expired Insurance & Warehousing charges &c.	12074 3 11	
		27420 15 0
CASH AND OTHER BALANCES.--		
With the Eastern Bank Ltd. London	967 4 8	
With Coutts & Co., London	27817 15 1	
With Brown Bros.,America	337 3 6	
On hand	141 4 6	
		29263 11 9
PROFIT AND LOSS ACCOUNT.		
As per previous Balance sheet	38445 1 9	
Loss since last Balance sheet	51445 15 7	
		89891 1 4
	Rs.	1175040 0 5

(Sd) B.Sitaramachar
(Sd) M.Harianna } Directors.

FLOUR PRODUCTS., as at 30 June 1924 and above set forth and have have accepted as correct quantities and valuations of stock as certi

the Law and exhibits a true and correct view of the state of the Compa given to us and as shown by the books of the Company.

(Sd)
Certified Accountants. } Auditors.

ESSENFLOUR

Balance Sheet as at

Capital and Liabilities (Contd)

Brought forward.	117504(

PRODUCTS LTD.

30th June 1924.

PROPERTY AND ASSETS.

Fixed Capital Expenditure.-			
Land at original cost			6338 6 2
Buildings.-			
At cost plus additions to date.	65514 12 2		
Less Depreciation for the year	1632 11 8	63882 0 6	
Plant and Machinery.-			
At cost plus additions to date.	77036 4 4		
Less Depreciation for the year	3610 0 0	73426 4 4	
Power and Light Installations.-			
At cost plus additions to date.	6191 1 8		
Less Depreciation for the year	1238 3 6	4952 14 2	
Laboratory Equipment.-			
At cost plus additions to date.	8666 15 9		
Less Depreciation for the year.	1559 8 0	7107 7 9	
Furniture.-			
At cost plus additions to date.	1969 4 11		
Less Depreciation for the year.	170 14 0	1798 6 11	
		157505 7 10	
Library.		825 5 11	
Stores and Spare Gear.		12805 5 6	
Loose Tools		672 11 1	
S T O C K.-			
Oils.-			
At Factory	39401 3 0		
With Agent	181812 2 6	221213 5 6	
Raw Materials		59895 15 4	
Sample Oils		2631 8 6	283740 13 4
Book Debts.-			
Considered Good.		570034 11 11	
Considered Doubtful.		500 0 0	
Due by Directors.		2379 12 9	572914 8 8

Carried forward 1028464 4 4

CAPITAL AND LIABILITIES.

Capital.						
Authorised.-						
2000 Shares of Rs.100/-each	200000	0	0			
Issued and subscribed.-						
2000 Shares of Rs. 100/- each,Rs.75/- per share called up	150000	0	0			
Less calls in arrears	23333	5	3	126666	10	9
Reserve for Bad & Doubtful Debts.				500	0	0
Loans Secured.-						
The Bank of Mysore Ltd., Bangalore on stocks etc. as per contra.				295913	1	6
Loans Unsecured.						
The Bank of Mysore Ltd., Bangalore				50542	4	4
Liabilities.-						
For Goods Supplied.	552950	5	8			
For Expenses.	3744	0	1			
For Acceptances.	2439	15	1			
For other Finance.	142283	11	0	701417	15	

ESSENTIOUR PRODUCTS, LTD., MYSORE.

Balance sheet as on 30th June 1929.

Capital and Liabilities.

Capital:-

Authorised.

		Rs	As	Ps
2,000 Shares of Rs. 100/- each.	Rs.2,00,000 0 0			
Issued and Subscribed:-				
2,000 shares of Rs. 100 each Rs. 75/- per share called up.	1,50,000 0 0			
Less calls in arrears.	11,666 10 7			
		1,38,333	5	5
Reserve for Bad & Doubtful Debts.		500	0	0
Loans Secured:-				
The Bank of Mysore, Ltd., Bangalore		3,50,385	8	0
Brokerage Due:-		1,797	15	3
Liabilities:-				
For Goods supplied.	6,25,722 10 7			
For expenses	4,791 8 9			
For other finance	88,261 15 7			
		7,18,776	2	11

Property and Assets

Fixed Capital Expenditure.				Rs	As	Ps
Land at original cost				6,338	6	2
Building at cost.	65,514 12 2					
Less depreciation.	1,632 11 8			63,882	0	6
Plant & Machinery at cost.	77,036 4 4					
Less depreciation.	3,610 0 0			73,426	4	4
Power & Installation at cost	6,191 1 8					
Less depreciation	1,238 3 6			4,952	14	2
Laboratory Equipment.						
At cost plus additions to date	11,250 2 3					
Less depreciation	1,559 8 0			9,690	10	3
Furniture at cost.	1,969 4 11					
Less depreciation	341 12 0			1,627	8	11
				1,59,917	12	4
Library				635	14	6
Stores and Spare Gear				9,924	7	3
Loose Tools				538	2	6
Stock:-						
Oils at Factory.	35286 8 0					
" with agent	40141 3 9					

Raw Materials			
Sample Oils.			
Book Debts:-			
Considered Goo			
Advances:-			
Buildin[illegible],Contr			
Staff			
Unexpir[illegible]d Ware			
charges and fo[illegible]			
Cash and other			
With t[illegible] Easte[illegible]			
Ltd, L[illegible]on.			
" Cou[illegible]s and (			
" Bro[illegible] Bros, America	298 12 7		
" Mys[illegible]re Bank,B'lore	1,065 10 11		
On [illegible]and	160 12 0		
		15,472 8 1	
Profit & Loss Account:-			
As per previous balance sheet	89,891 1		
Loss [illegible] last balance sheet	49,277 2 1		
		1,39,168 [illegible]	
		Rs.12,09,792 15 1	

Government Diplomaed Accountant & Auditor's Report:- I have au[illegible]lance Sheet of Essenflour Products Ltd., Mysore as on 30th June, 1925 and above set forth and have obtained all the information and explanations I have required. In my opinion such Balance Sheet is drawn up in conformity with the Law and exhibits a true and correct view of the State of the Company's affairs, according to the best of my information and the explanations given me and as shown by the books of the Company.

Sd/- K.V. Subbiah . 7-6-27
Government Diplomaed Accountant.

Director.

Dr. Cr.

	Rs	As	Ps		Rs	As	Ps
To Stock on 1st July 1924	2,93,914	10	4				
* Purchase & Expenses during the year.							
Raw Materials	59,430	14	3				
Stores	1,063	3	0				
Fuel and Charcoal	30	10	4				
Husk	2,672	3	6				
Wages	11,545	2	3				
Power consumption	1,295	4	9				
Water charges	341	4	0				
Carriage Inwards	0	12	0				
	76,379	6	1				
				By Sales			
				Oils	2,33,518	9	0
				Less commission paid to Agents	5,212	7	9
					2,28,306	1	3
				Spent Raw Materials	15,186	8	0
				Ice	60	15	0
				Ash	90	12	0
							2,43,644
				By closing stock.			
				Oils at Factory	35,286	8	0
				* with Agent	40,141	3	9
					75,427	11	9
				Raw Materials	8,389	0	3
				Stores	9,924	7	3
							93,741
				By loss on trading carried down to Profit & Loss Acco			32,908
	3,70,294	0	5				3,70,294

Profit and Loss Account for the year ending 30th June 1925.

32,908	8	11	By net commission on Sandalwood Oil Account		30,873
			By Miscellaneous receipts.	4,986 8 0	

Printing & Stationery				183	12 8
Postage and Telegram				1,018	10 10
Experiment & Analysis	560	13	5		
Plantation.	308	3	9		
				869	1 2
Advertisement				3,640	14 3
Charges on Consignment				3,194	15 10
Interest				31,828	11 9
Bank charges				959	8 0
Rent, Rates & Taxes				305	7 0
Sundry Expenses				1,389	5 10
Repairs and Renewals				241	7 9
Warehousing charges				636	10 10
Audit fees				509	14 0
Magazines & Journals				104	4 11
Carriage Outward				33	2 6
Rebate				41	8 5
Library Upkeep				206	5 5
Loose Tools Upkeep				134	8 7
Depreciation on furniture.				170	14 0
Total Rs					

⁻SSENFLOUR PRODUCTS LTD., MYSORE.

Balance sheet as on 30th June 1926.

Capital and Liabilities.			
Authorised.			
2,000 Shares of Rs.100/- each issued and subscribed fully.	2,00,000 0 0		
Less calls in arrears.	30,027 12 4	1,69,972 3 8	
Reserve for Bad and Doubtful Debts.		500 0 0	
Loans.			
The Bank of Mysore Ltd. General Loan.	81,209 12 4		
Produce Loan.	39,194 9 7	1,20,404 5 11	
Asbestos Loan.		1,28,500 0 0	
Liabilities:-			
For goods supplied	7,84,908 12 9		
Expenses.	19,378 15 3		
other finance	67,668 8 5		
		8,71,956 4 5	

Property and Assets.			
Fixed Capital Expenditure.			
Land at original cost			6,338 6
Building with additions during the year	89,157 6 2		
Less depreciation	1,632 11 8		87,524 10
Plant & Machinery at cost	77,036 4 4		
Less depreciation	3,610 0 0		73,426 4
Power and Light Instta-llation.	6,191 1 8		
Less depreciation	1,238 3 6		4,952 14
Laboratory Equipment	11,216 2 3		
Less depreciation	1,559 8 0		9,656 10
Furniture at cost	1,969 4 11		
Less depreciation	512 10 0		1,456 10
			1,83,355 8
Library			429 9
Stores and Spare Gear.			8,356 14
Loose Tools			403 9
Stock			
Oils at Factory	17,366 10 0		
" with Agent	25,128 11 3		
Raw Materials	14,813 6 3		
Sample oils	2,960 8 1		

Considered good	8,69,448	3	5				
" Doubtful	500	0	0				
				8,69,948			
Development Account				8,561			
Advances.							
Staff.	883	3	0				
Other advances.	1,964	11	1				
Unexpired warehousing charges.	500	0	0				
				3,347	14	11	
Cash & other Balances.							
With Eastern Bank, London.	1,024	9	8				
" Brown Bros., N.Y.	298	12	7				
" Coutts & Co, London	1,563	2	11				
Cash on hand	2,279	5	10				
				5,165	15	0	
Profit & Loss Account.							
As per last Balance Sheet.	139,168	4	2				
Loss since last Bal. sheet.	12,326	1	0				
				1,51,494	5	2	
Total.	Rs.12,91,332	14	0	Total.	12,91,332	14	0

overnment Diplomaed Accountant & Auditor's Report:- I have a
ts, Ltd., Mysore as on 30th June 1926 and above set forth and
ations I have required. In my opinion such Balance Sheet is drawn in conformity with the law
ts a true and correct view of the state of the Company's affairs, according to the best of my info
nd explanations given me and as shown by the books of the Company.

ESSENFLEUR PRODUCTS, LTD.,

Trading Account for the year ending 30[redacted] June 1926.

To stock on 30th June 1925.				93,741	3	3	By sales.		
To purchase and Expenses during the year.--									
Raw Materials.	27,962	14	6				Oils	64[redacted]59	10 4
Stores.	554	5	1				Less commission	1[redacted]83	11 7
Fuel and Charcoal	2,359	2	11					63[redacted]75	14 9
Wages	8,816	13	1						
Power Consumption	1,280	7	0				Spent Raw Materials.	1,978	6 0
Water Charges.	183	12	0				Ice	621	15 6
				41,157	6	7	Ash	31	8 0
									66,407 12
							By closing stock		
							Oils at Factory	17,366	10 0
							" with Agent	25,128	11 3
								42,495	5 3
							Raw Materials	14,813	6 3
							Stores	8,356	14 0
									65,665 9
							By loss on trading carried down		2,825 4
Total.	Rs. 1,34,898	9	10					Rs.	1,34,898 9

Profit and Loss Account for the year ending 30th June 1926.

To Trading				2,825	4	1	By net commission on Sandalwood oil Account.	39,060	7
Salaries & Allowances.	9,624	0	0				By Miscellaneous recpts.	37	4
Travelling Expenses	24	15	9				By loss transferred to Balance sheet.	12,326	1
Printing & Stationery	529	14	4						
Postage & Telegram	345	10	2						
Experiments and Analysis & Plantation.	676	6	3						
Advertisements	1,340	0	0						
Carriage outwards	11	2	0						

terest		142	11	2
Bank charges		3,090	10	2
Rent, Rates & Taxes		1,385	7	3
Sundry Expenses		26	12	0
Repairs & Renewals		265	15	0
ehousing charges		92	2	0
azines & Journals		206	5	5
rary Upkeep		134	8	7
se Tools upkeep				
reciation on fur-		170	14	0
iture.		30	0	0
l Debts.				
ference in				
xchange		852	7	8
			48,598	8 6
Total Rs.			51,423	12 7

Rs.51,423 12 7

td. K.V.S.,
6-6-1927.

Balance Sheet

CAPITAL AND LIABILITIES.

Capital.						
Authorised.-						
2000 Shares of Rs.100/-each	200000	0	0			
Issued and subscribed.-						
2000 Shares of Rs. 100/- each,Rs.75/- per share called up	150000	0	0			
Less calls in arrears	23333	5	3	126686	10	
Reserve for Bad & Doubtful Debts.				500	0	
Loans Secured.-						
The Bank of Mysore Ltd., Bangalore on stocks etc. as per contra.				295913	1	
Loans Unsecured.						
The Bank of Mysore Ltd., Bangalore				50542	4	
Liabilities.-						
For Goods Supplied.	552950	5	8			
For Expenses.	3744	0	1			
For Acceptances.	2439	15	1			
For other Finance.	142283	11	0	701417	15	

PRODUCTS LTD.

30th June 1924.

PROPERTY AND ASSETS.

Fixed Capital Expenditure.-			
Land at original cost			
Buildings.-			
At cost plus additions to date.	65514 12 2		
Less Depreciation for the year	1632 11 8	63882	
Plant and Machinery.-			
At cost plus additions to date.	77036 4 4		
Less Depreciation for the year	3610 0 0	73426	
Power and Light Installations.-			
At cost plus additions to date.	6191 1 8		
Less Depreciation for the year	1238 3 6	4952	
Laboratory Equipment.-			
At cost plus additions to date.	8666 15 9		
Less Depreciation for the year.	1559 8 0	7107	
Furniture.-			
At cost plus additions to date.	1969 4 11		
Less Depreciation for the year.	170 14 0	1798 6 11	
		157505 7 10	
Library.		825 5 11	
Stores and Spare Gear.		12805 5 6	
Loose Tools		672 11 1	
S T O C K.-			
Oils.-			
At Factory	39401 3 0		
With Agent	181812 2 6	221213 5 6	
Raw Materials		59895 15 4	
Sample Oils		2631 8 6	283740 13 4
Book Debts.-			
Considered Good.		570034 11 11	
Considered Doubtful.		500 0 0	
Due by Directors.		2379 12 9	572914 8 8

Rs. 1175040 0 0

Madras, 6th January 1925.--

We report that we have audited the Balance Sheet of ESSENFLEU
obtained all the information and explanations we have required. We
by the Managing Director.

In our opinion such Balance Sheet is drawn up in conformity with
affairs according to the best of our information and the explanations

PROPERTY AND ASSETS (Contd)

Brought forward.				1028464	4 4
Advances.					
Building Contractor, Agents &c.	13999	11	1		
Staff	1347	0	0		
Unexpired Insurance & Warehousing charges &c.	12074	3	11		
				27420	15 0
CASH AND OTHER BALANCES.--					
With the Eastern Bank Ltd. London	967	4	8		
With Coutts & Co., London	27817	15	1		
With Brown Bros.,America	337	3	6		
On hand	141	4	6		
				29263	11 9
PROFIT AND LOSS ACCOUNT.					
As per previous Balance sheet	38445	1	9		
Loss since last Balance sheet	51445	15	7		
				89891	1 4
		Rs.		1175040	0 5

To stock on 30th June 1923.

"Purchase and Expenses during the year--

Raw Materials	157887	6	1
Stores.	13837	12	5
Fuel and charcoal	151	6	0
Husk	5990	5	11
Wages	11303	1	4
Power consumption	873	13	0
Water charges	507	12	0
Royalty	713	9	0
Carriage Inwards	3	8	4

	191268	10	1
"Gross Profit carried down.	11272	2	8
Rs.	429595	3	3

Profit and Loss Account for

To Expenses--

Salaries and allowances.				9156	5	4
Travelling Expenses				9390	8	9
Printing & Stationery				2098	12	9
Postages and Telegrams				4285	1	7
Experiments and Analysis.				282	13	8
Advertisement				7227	12	11
Carriage outwards				98	11	6
Charges on Consignments				9694	4	9
Interest				25149	1	8
Bank Charges				1751	7	1
Rent, Rates &c.				258	5	2
Sundry Expenses				3996	15	8
Repairs and Renewals				692	9	9
Warehousing Charges				735	4	8
Audit Fee				306	5	0
Magazines and Journals				190	8	2
Insurance				3469	11	0
Bad debts written off.	125	0	0			
Bad debts reserve	500	0	0			
				625	0	0
Loss on Exchange				7816	4	8
Gratuity				400	0	0
Library upkeep				247	7	8
Loose Tools upkeep				65	12	9
						87939 4 6

Oils		130746 9 7	
Spent Raw Materials		4332 7 7	
Ice		433 7 9	
Ash		168 0 0	
losing Stock--			135680 8 11
Oils at Factory With Agent and in Transit	39401 3 0		
	181812 2 6		
Raw Materials		221213 5 6	
Stores		59895 15 4	
		12805 5 6	
			293914 10 4
		Rs.	429595 3 3

year ending 30th June 1924

By Trading Account.

" Commission on Sales.		11272 2 8
" Miscellaneous Receipts	33241 6 8	
	191 0 9	
		33432 7 5
" Net Loss		51445 15 7

		Rs	As	Ps
Capital:-				
Authorised.				
2,000 Shares of Rs. 100/- each.	Rs.2,00,000 0 0			
Issued and Subscribed:-				
2,000 shares of Rs. 100 each Rs. 75/- per share called up.	1,50,000 0 0			
Less calls in arrears.	11,666 10 7			
		1,38,333	5	5
Reserve for Bad & Doubtful Debts.		500	0	0
Loans Secured:-				
The Bank of Mysore, Ltd., Bangalore		3,50,385	8	0
Brokerage Due:-		1,797	15	3
Liabilities:-				
For Goods supplied.	6,25,722 10 7			
For expenses	4,791 8 9			
For other finance	88,261 15 7			
		7,18,776	2	11

Fixed Capital Expenditure.			Rs	As	Ps
Land at original cost			6,338	6	2
Building at cost.	65,514 12 2				
Less Depreciation.	1,632 11 8				
			63,882	0	6
Plant & Machinery at cost.	77,036 4 4				
Less Depreciation.	3,610 0 0		73,426	4	4
Power Installation at cost	6,191 1 8				
Less Depreciation	1,238 3 6				
			4,952	14	2
Laboratory Equipment.					
At cost plus additions to date	11,250 2 3				
Less Depreciation	1,559 8 0				
			9,690	10	3
Furniture at cost.	1,969 4 11				
Less Depreciation	341 12 0				
			1,627	8	11

		75,427	11	9	
Raw Materials		8,389	0	3	
Sample Oils.		2,960	8	1	
					86,777 4
Book Debts:-					
Considered Good					7,63,939 1
Advances:-					
Building, Contractor etc.		14,734	11	1	
Staff		1,063	3	0	
Unexpired Warehousing charges and foreign					
	Cr.	17,621	11	3	
					33,419 9
Cash and other balances:-					
With the Eastern Bank, Ltd, London.		1,024	9	8	
" Co[illegible]s and Co,London		12,922	10	11	
" B[illegible] Bros, America		298	12	7	
" M[illegible]e Bank,B'lore		1,065	10	11	
		160	12	0	
					15,472 8
Pr[illegible] & Loss Account:-					

Total. Rs. 12,09,792 15 7

Government Deplomaed Accountant & Auditor's Repo[illegible]
Ltd., Mysore as on 30th June, 1925 and above set forth and have obtained all the information and explanat[illegible]
I have required. In my opinion such Balance Sheet is drawn up in confirmity with the Law and exhibits a t[illegible]
and correct view of the State of the Company's affairs, according to the best of my information and the
explanations given me and as shown by the books of the Company.

Sd/- K.V. Subbiah . 7-6-27

To		Rs	As	Ps	By		Rs	As	Cr. Ps
To Stock on 1st July 1924		2,93,914	10	4					
Purchase & Expenses during the year.					**By Sales**				
	Rs	As	Ps.		Oils	2,33,518	9	0	
Raw Materials	59,430	14	3		Less commission to Agents	5,212	7	9	
Stores	1,063	3	0			2,28,306	1	3	
Fuel and Charcoal	30	10	4		Spent Raw Material	15,186	8	0	
Husk	2,672	3	6		Ice	60	15	0	
Wages	11,545	2	3		Ash	90	12	0	
Power consumption	1,295	4	9						2,43,644 4 3
Water charges	341	4	0						
Carriage Inwards	0	12	0						
				76,379 6 1	**By closing stock.**				
					Oils at Factory	35,286	8	0	
					" with Agent	40,141	3	9	
						75,427	11	9	
					Raw Materials	8,389	0	3	
					Stores	9,924	7	3	
									93,741 3 3
					By loss on trading ed down to Pr Account.				32,908 8 11
				3,70,294 0 5					3,70,294 0 5

Profit and Loss Account for the year ending 30th June 1925.

To				By				
To Trading Account.			32,908 8 11	By net commission on Sandalwood Oil Account			30,873	5 1
Salaries & Allowances	9,726	6 0		By Miscellaneous receipts.		4,986 8 0		
Travelling expenses	34	1 6						

Analysis	560	13	5		
Plantation.	308	3	9		
				869	1 2
Advertisement				3,640	14 3
Charges on Consignment				3,194	15 10
Interest				31,828	11 9
Bank charges				959	8 0
Rent, Rates & Taxes				305	7 0
Sundry Expenses				1,389	5 10
Repairs and Renewals				241	7 9
Warehousing charges				636	10 10
Audit fees				509	14 0
Magazines & Journals				104	4 11
Carriage Outward				33	2 6
Rebate				41	8 5
Library Upkeep				206	5 5
Loose Tools Upkeep				134	8 7
Depreciation on furniture.				170	14 0
					55,229 4 9
Total Rs.					88,137 13 8

Capital and Liabilities.

Authorised.

2,000 Shares of Rs.100/- each issued and subscribed fully.	2,00,000	0	0			
Less calls in arrears.	30,027	12	4			
				1,69,972	3	8
Reserve for Bad and Doubtful Debts.				500	0	0
Loans.						
The Bank of Mysore Ltd. General Loan.	81,209	12	4			
Produce Loan.	39,194	9	7			
				1,20,404	5	11
Asbestos Loan.				1,28,500	0	0
ilities:-						
or goods supplied	7,84,908	12	9			
" Expenses.	19,378	15	3			
" other finance	67,668	8	5			
				8,71,956	4	5

erty and Assets.

Fixed pital Expenditure.

Land a original cost				6,338	6	
Buildi with additions during he year	89,157	6	2			
Less d reciation	1,632	11	8			
				87,524	10	6
Plant achinery at cost	77,036	4	4			
Less d reciation	3,610	0	0			
				73,426	4	4
Power nd Light Instta-llat on.	6,191	1	8			
Less d preciation	1,238	3	6			
				4,952	14	2
, Equipment	11,216	2	3			
Less d reciation	1,559	8	0			
				9,656	10	3
Furni re at cost	1,969	4	11			
Less d preciation	512	10	0			
				1,456	10	11
				1,83,355	8	4
Library				429	9	1
Stores and Spare Gear.				8,356	14	0
Loose Tools				403	9	11
Stock						
Oils at Factory	17,366	10	0			
" with Agent	25,128	11	3			

Book [illegible]bts.							
Cons[illegible]ed good	8,69,448	3	5				
Doubtful	500	0	0				
				8,69,948	3	5	
Deve[illegible]ment Account				8,561	11	5	
Adva[illegible].							
Staf[illegible]	883	3	0				
Othe[illegible]dvances.	1,964	11	1				
Unex[illegible]d warehousing [illegible]rges.	500	0	0				
				3,347	14	11	
Casn[illegible]ner Balances.							
With[illegible]stern Bank, [illegible]ndon.	1,024	9	8				
" B[illegible]n Bros., N.Y.	298	12	7				
" C[illegible]s & Co,London	1,563	2	11				
Cash[illegible] hand	2,279	5	10				
				5,165	15	0	
Prof[illegible] Loss Account.							
As p[illegible]last Balance [illegible]t.	139,168	4	2				
Loss[illegible]ce last B[illegible] sheet.	12,326	1	0				
				1,51,494	5	2	
Total.				12,91,332	14	0	

stock on 30th June 1

purchase and Expenses during the year.--

Raw Materials.	27,962	14	6			
Stores.	554	5	1			
Fuel and Charcoal	2,359	2	11			
Wages	8,816	13	1			
Power Consumption	1,280	7	0			
Water Charges.	183	12	0			
				41,157	6	7
Oils	[illegible]	10	4			
Less commission	[illegible]	11	7			
	[illegible]	14	9			
Spent Raw Materials.	[illegible]	6	0			
Ice	[illegible]	15	6			
Ash	[illegible]	8	0			
						66,407 12 3
By closing stock						
Oils at Factory	17[illegible]	10	0			
" with Agent	25[illegible]	11	3			
	42[illegible]	5	3			
Raw Materials	14[illegible]	6	3			
Stores	8[illegible]	14	0			
						65,665 9 6
By loss on trading carried down						2,825 4 1
Total.	Rs. 1,34,898	9	10		Rs.	1,34,898 9 10

Profit and Loss Account for the year ending [illegible] June 1926.

To Trading				2,825	4	1
" Salaries & Allowances.	9,624	0	0			
Travelling Expenses	24	15	9			
Printing & Stationery	529	14	4			
By net commission on [illegible]dalwood Account.				39,060	7	4
By Miscellaneous recpts.				37	4	3
By loss transferred to Balance sheet				12,326	1	0

ment.					
terest	27,[illegible]	10	0		
nk charges	142	11	2		
nt, Rates & Taxes	3,090	10	2		
ndry Expenses	1,385	7	3		
pairs & Renewals	26	12	0		
rehousing charges	265	15	0		
gazines & Journals	92	2	0		
brary Upkeep	206	5	5		
ose Tools upkeep	134	8	7		
preciation on fur-niture.	170	14	0		
d Debts.	30	0	0		
fference in Exchange	852	7	8		
				48,598	8 6
Total Rs.				51,423	12 7